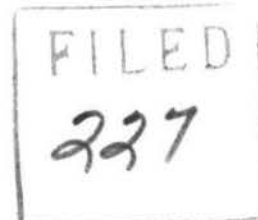


ASSESSMENTS:
COMPENSATION:
COUNTY OFFICERS:
STATE TAX COMMISSION:

The assessed valuation of real and tangible personal property for Sullivan County for the year 1970 is \$19,637,081.

OPINION NO. 227

April 2, 1971



Honorable N. William Phillips
Prosecuting Attorney
Sullivan County
103 North Market
Milan, Missouri 63556

Dear Mr. Phillips:

This is in response to your request for an opinion concerning the figure for assessed valuation to be used by Sullivan County in 1970 to determine the rate of compensation for county officials. As indicated in your letter, the figure for the total assessed valuation for Sullivan County in 1970 of real and tangible personal property, as prepared by the State Tax Commission for inclusion in the Missouri Roster of State, District and County Officers as published by the Secretary of State's Office, is \$20,156,071.

However, in preparing this total, the figure of \$518,990 which represents the valuation assessed to the Chicago, Burlington & Quincy Railroad Company in Sullivan County for the year 1967 was inadvertently included. Prior to 1970, the 1967 valuation of the Chicago, Burlington & Quincy Railroad Company property was under legal dispute and had never been finally assessed.

Therefore, this figure must be subtracted from the total listed in the Missouri Roster in order to arrive at the proper assessed valuation for Sullivan County for the year 1970.

CONCLUSION

It is, therefore, the opinion of this office that the assessed valuation of real and tangible personal property for Sullivan County for the year 1970 is \$19,637,081.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Richard L. Wieler.

Yours very truly,

JOHN C. DANFORTH
Attorney General