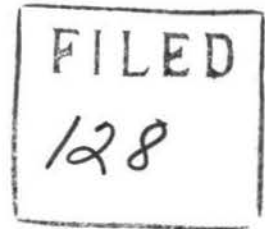


May 24, 1974

OPINION LETTER NO. 128
Answer by letter--Klaffenbach

Mr. W. Clifton Banta, Jr.
Prosecuting Attorney
Mississippi County
Post Office Box 469
Charleston, Missouri 63834



Dear Mr. Banta:

This letter is in response to your question asking:

"Is the County Assessor of a Third Class County required in making up a tax book to cross index the real and personal tax books by indicating on the personal tax list the various pieces of real property, if any, owned by the taxpayers?"

"If the Assessor is not required by law to cross index the tax books, can the County Court of a Third Class County pay the Assessor for making up such an index if it is deemed necessary by the County Collector for the efficient administration of the tax collection system?"

You also state that:

"For several years in Mississippi County the County Assessor has listed the numbers of the various pieces of real property owned by each individual in the County next to that person's name in the personal tax books. This cross indexing system allows the Collector to send out personal and real property tax statements in one envelope. The Collector feels this is necessary for the efficient administration of

Mr. W. Clifton Banta, Jr.

his office. It is, however, much easier for the Assessor to do this as the tax books are made up than for the Collector to do it after the books are made up. The Assessor has this year refused to make up this index unless he is compensated for it as he does not feel he is required to do this by law."

We find no requirement that an assessor of such a county make such an index.

Further, we find no authority for the county to make payments to the assessor for making such an index. In this respect we attach our Opinion No. 83, November 14, 1933, to Settle and Opinion No. 20, March 12, 1934, to Dampf, both of which are self-explanatory.

Yours very truly,

JOHN C. DANFORTH
Attorney General

Enclosures: Op. No. 83
11-14-33, Settle

Op. No. 20
3-12-34, Dampf