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May 23, 1983

OPINION LETTER NO. 88-83

The Honorable David L. Rauch
Representative, District 121
1405 Main Street
Higginville, Missouri 64037



Dear Representative Rauch:

This letter is issued in response to the following question:

As used in chapter 137, RSMo, relating to the assessment and levy of property taxes, what constitutes a "brief description" of land which cannot be properly described by numerical order?

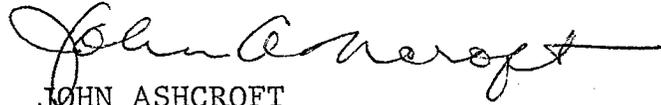
An example of the provision described in your request is contained in Section 137.215, RSMo 1978, wherein the assessor in making up the tax book is required to place all lands which cannot be properly described by numerical order at the close of the land list by briefly describing them, indicating the quantity and location thereof, along with the owner's name. The intention of the legislature in this area seems quite apparent. That is, the assessor must describe that property which cannot be identified by numerical order so that it can be identified for tax purposes.

In National Cemetery Ass'n of Missouri v. Benson, 344 Mo. 784, 129 S.W.2d 842 (1939), the Missouri Supreme Court said that a description of property "is sufficiently definite and certain if the description by its own terms will enable one reasonably skilled in such matters to locate the land." Id. at 845. As pointed out by the court therein, a valid assessment is essential to a valid tax, and where the assessment wholly fails to lead to identification, so that neither the owner nor the officer can tell that a particular parcel of land is being taxed, the duty of payment cannot be performed.

The Honorable David L. Rauch

We believe that the above-quoted statement from the Benson case is the best definition of a "brief description" as set forth in your request. It would serve little purpose to give examples because each situation must depend upon the facts confronting the assessor. However, the overriding purpose of such statutory provision is to require the identification of each parcel of land and that it be set apart from all others so that property taxes can be assessed and collected.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John Ashcroft", with a long horizontal flourish extending to the right.

JOHN ASHCROFT
Attorney General