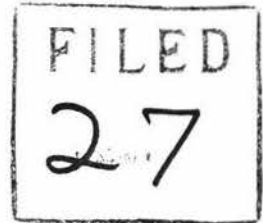


TAXATION: A taxpayer may appeal from the
STATE TAX COMMISSION: assessment of a county assessor
to the County Board of Equaliza-
tion and from their decision to the State Tax Commission. A tax-
payer has no right of appeal from the assessment of county asses-
sor directly to the State Tax Commission.

November 21, 1950



Mr. Clarence Evans, Chairman
State Tax Commission of Missouri
Jefferson City, Missouri

Dear Sir:

This office is in receipt of your request for an official opinion on the following question:

"This Commission would like to have your opinion as to whether or not a taxpayer must have appeared before the County Board of Equalization protesting his assessment before he is qualified to be heard on Petition by the State Tax Commission of Missouri."

Provision is made by Laws of Missouri, 1945, p. 1782, Sec. 44, for a taxpayer to appeal to the county board of equalization from the assessment made by a county assessor in the following words:

"Every person who thinks himself aggrieved by the assessment of his property may appeal to the county board of equalization, in person, by attorney or agent, or in writing."

In prescribing the powers and duties of the State Tax Commission a taxpayer is accorded the right to appeal from the county board of equalization to the State Tax Commission. Laws of Missouri, 1945, p. 1805, Sec. 15, reenacted Laws, 1947, Vol. 1, p. 548, Sec. 15, (R.S.M.A. Sec. 11033.14 (5)) reads:

"Every owner of real property or tangible personal property and every merchant and manufacturer shall have the right to appeal from the local board of equalization under rules prescribed by the State Tax Commission. Said

Mr. Clarence Evans

Commission shall investigate all such appeals and shall correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious." (Emphasis ours.)

You will note that while Laws of Missouri, 1945, p. 1782, Sec. 44, quoted above, provides for appeal from the assessment made by a county assessor and Laws of Missouri, 1947, Vol. 1, p. 548, provides for appeal from the local board of equalization to the State Tax Commission, there is no provision made for an aggrieved taxpayer to appeal to the State Tax Commission without first appealing from the assessment of the county assessor to the County Board of Equalization. The appeal to the State Tax Commission is not from the assessor's assessment but from the decision of the County Board of Equalization.

Laws of Missouri, 1947, Vol. 2, p. 436, Sec. 1, (R.S.Mo.A. Sec. 11033.15) further delineating the powers and duties of the State Tax Commission provides in part as follows:

"After the various assessment rolls required to be made by law shall have been passed upon by the several Boards of Equalization and prior to the making and delivery of the tax rolls to the proper officers for collection of the taxes, the several assessment rolls shall be subject to inspection by the Commission, or by any member or duly authorized agent or representative thereof. In case it shall appear to the Commission after such investigation, or be made to appeal to said Commission by written complaint of any taxpayer, who has previously appealed to the local Board of Equalization, that property subject to taxation has been omitted from said roll, or individual assessments have not been made in compliance with law, the said Commission may issue an order directing the assessing officer whose assessments are to be reviewed to appear with his assessment roll and the sworn statements of the person or persons whose property or whose assessments are to be considered, at a time and place to be stated in said order, said time to be not less than five days from the date of the issuance of said order, and the place to be at the office of the county court, at the county seat, or at such other place in said county in which said roll was made as the Commission shall deem most convenient for the hearing herein provided.* * "

Mr. Clarence Evans

You will note that while this section also provides for complaints to be filed before the State Tax Commission it definitely states that the complaint of any taxpayer, who has previously appealed to the local Board of Equalization where individual assessments have not been made in compliance with the law shall be entitled to a hearing before the State Tax Commission or its agent.

It is the opinion of this office that a taxpayer must appeal from the assessment of a county assessor to the County Board of Equalization and has the right to appeal from the decision of the County Board of Equalization to the State Tax Commission; but a taxpayer is not accorded the right to appeal from the assessment of a county assessor directly to the State Tax Commission.

CONCLUSION

A taxpayer is accorded the right of appeal from the assessment of a county assessor to the County Board of Equalization and from the decision of the County Board of Equalization to the State Tax Commission. A taxpayer has no right of appeal from the assessment of a county assessor directly to the State Tax Commission.

Respectfully submitted,

JOHN E. MILLS
Assistant Attorney General

APPROVED:

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