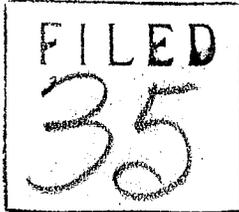


ASSESSORS: Real estate and tangible personal property assessed to one person to be reported to the Department of Revenue in separate entries.



July 29, 1954

Honorable Douglas W. Greene
Prosecuting Attorney
Greene County
Springfield, Missouri

Dear Sir:

Reference is made to your request for an official opinion of this office, which request reads in part as follows:

"I would also like to have your opinion as to whether, under Section 53.110, R. S. Mo. 1949, real estate and tangible personal property assessed to one person should be reported to the Department of Revenue in separate entries or in a combined entry."

We assume for the purpose of this opinion that since you refer to Section 53.110 relating to assessors' fees in counties of the second class, that you are likewise referring to a report to be used by the State Department of Revenue as a basis for computing the State's portion of the assessors' fees. Section 53.110 provides in part as follows:

"The fees for services of the county assessors in counties of the second class shall be thirty cents per list and six cents per entry for making real estate and tangible personal books, all the real and tangible personal property assessed to one person to be counted as one name; * * *"

Honorable Douglas W. Greene

The Supreme Court of Missouri in banc in the case of State ex rel. v. Atterbury, No. 44,438, April Session 1954, S.W. 2d _____, had before it a substantially similar provision (Section 53.130 RSMo Cum. Supp. 1953) relating to the compensation of assessors in counties of the third class not under township organization. The court noted the provision therein contained that "all the real estate and tangible personal property assessed to one person * * * to be counted as one name" and in this regard stated:

"The purpose of these provisions referring to 'name' and 'names' is difficult of ascertainment, because the compensation of the assessor has not been based upon the number of names since the repeal of Section 9196 RSMo 1899 by Laws 1909, p. 717 and the enactment of a new section providing compensation based upon 'per list and 'per entry', * * *."

The court further pointed out that the terms "name" and "entry" as used were not synonymous. The court said:

" * * * There can be no sound contention that the word 'entry' and the word 'name', as used here, are synonymous. * * *"

Therefore, from the foregoing, it is the opinion of this office that since the fees of the assessor are to be computed on the basis of entries (as distinguished from names) in the real and tangible personal books, the real estate and tangible personal property assessed to one person should be reported in separate entries rather than a combined entry.

CONCLUSION

Therefore, it is the opinion of this office that since the assessors' fees are computed on a basis of entries in the real estate book and entries in tangible personal book, the real estate and tangible personal property assessed to one person should be reported to the Department of Revenue in separate entries rather than in combined entries.

Honorable Douglas W. Greene

The foregoing opinion, which I hereby approve, was prepared by my assistant, Donal D. Guffey.

Yours very truly,

John M. Dalton
Attorney General

DDG/vtl:vlw