

TAXATION AND REVENUE: Length of time Jackson County Board of Equalization may remain in session.

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March 15, 1940

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Hon. William Hicks, Clerk,
County Court Jackson County,
Kansas City, Missouri

Dear Sir:

This will acknowledge receipt of your letter of March 13th in which you ask for an opinion upon the following matter:

"I would appreciate very much if you would render me an opinion at your earliest convenience as to whether or not the Jackson County Board of Equalization, as a board can or may stay in session throughout the year."

Section 10149, Article 21, Chapter 59, Revised Statutes of Missouri 1929 provides as follows:

"The county board of equalization shall meet on the first Monday of March and shall observe the following rules: First, it shall raise the valuation of all such tracts or parcels of land and any personal property, such as in its opinion have been returned below their real value; but, after the board shall raise the valuation of such real estate or personal property, it shall give notice of the fact, specifying the property and the amount raised to the persons owning or controlling the same, by personal notice, through the mail or by advertisement in any paper published in the

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county, and that said board will meet on the fourth Monday of March to hear reasons, if any may be given, why such increase should not be made; second, it shall reduce the valuation of such tract or parcels of land or any personal property, which in its opinion has been returned above its true value compared with the average valuation of all real and personal property of the county, and shall adjourn its last session on or before the Saturday after the second Monday in April of each year." (Underscoring ours.)

Section 10150 of the same Article and Chapter, directs the duties of the county clerk following the completion of the equalization.

It is necessary that the equalization be completed and certified to the tax levying bodies in order that the tax levy may be made.

CONCLUSION

It is the conclusion of this Department that the Board of Equalization of Jackson County cannot remain in session any longer than the time provided by statute.

Respectfully submitted,

W. O. JACKSON
Assistant Attorney-General

APPROVED:

COVELL R. HEWITT
(Acting) Attorney-General.