

ASSESSORS:

Personal property which assessor has failed to assess cannot be assessed after books have been turned over to collector.

TAXATION:

December 22, 1938



Mr. Edward V. Long
Prosecuting Attorney
Pike County
Bowling Green, Missouri

Dear Sir:

This department is in receipt of your request for an official opinion which reads as follows:

"The assessor of this County has failed to assess personal property in something over 500 cases. This matter was not called to the attention of the Board of Equalization and was not discovered until after the books had been accepted by the Collector. Is there any way where the County Court or any officer has the authority at this date to make an assessment for this personal property which was not assessed by the Assessor?"

While Missouri has statutes which provide for the assessment of real property when the same has been omitted, Sections 9788, 9789, R. S. Missouri, 1929 (Mo. St. Ann. 9788, 9789, page 7896), the only provision that we have that deals with the question of failure to assess personal property, is Section 9810, R. S. Missouri, 1929 (Mo. St. Ann. 9810, page 7909) which provides that whenever "there has been a failure to assess the property in any county for any year or years," the assessor shall assess the property for such years. However, our Supreme Court has held this section to apply only when there has been a complete failure to assess

any of the personal property in a county during the year.
State ex rel. Timbrook, 144 S. W. 843, 240 Mo. 226.

We believe your question is answered by the statement in Hannibal ex rel. Bassen v. Bowman, 93 Mo. App. 103, 71 S. W. 1122, which is as follows:

"There is, therefore, no such thing as an equity in a county or in a city that will authorize an assessor, after he has completed his assessment and turned over his books to the proper officer and after his assessment has passed the boards of equalization and of appeals, to repossess himself of the assessor's books and enter therein personal property, which by accident or intention was omitted from the list furnished by the taxpayer and which escaped the notice of the assessor. He can only proceed at the time and in the manner pointed out by statute and to justify his assessment he must be able to put his finger on the statute that gives him the authority to make it * * * * *"

In view of the above authorities, it will be seen that once an assessor has completed his assessment and the books have been turned over to the collector, that there is no way that personal property which has been omitted may be assessed.

CONCLUSION.

It is, therefore, the opinion of this department that where an assessor of a county failed to assess personal property and the assessment book has been turned over to the collector that there is no way in which personal property which has been omitted may be then assessed.

Respectfully submitted

APPROVED:

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