

ASSESSOR: Under Section 12357 is to receive four cents for the complete blank and not for each separate item filled out in said blank.

May 25, 1937

Honorable Bryan A. Williams
Prosecuting Attorney
Bollinger County
Marble Hill, Missouri



Dear Sir:

This Department is in receipt of your letter of May 13, 1937, requesting an opinion on a portion of section 12357, Revised Statutes Missouri 1929. Your letter is as follows:

"Referring to Sec. 12357 (R.S. 1929), particularly that part of same reading as follows:

" ' . . . The assessor shall receive for such additional assessment service as required in this section an additional fee of four cents for each individual statistical listing of land acreage and other accompanying agricultural statistics filed by him with the secretary of said board of agriculture, . . . '

"The Assessor of Bollinger County has asked the following question:

" 'Am I entitled to 4 cents for each separate item that is filled out on the blanks furnished me, or am I **only** entitled to 4 cents for filling out one complete blank?' "

Section 12357 is under Article I, Chapter 87,

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captioned "Agriculture." The purpose of the section is to obtain reliable data or statistics from year to year of soil under cultivation. The burden of the fee, for assembling the data, was evidently placed on the office of assessor because the assessor could obtain the information more easily than any other officer. The data can be collected by the assessor as he makes his annual assessments of personal and real property. The portion of the statute quoted in your letter, as it relates to the fee, is as follows:

"additional fee of four cents for each individual statistical listing of land acreage and other accompanying agricultural statistics filed by him with the secretary of said board of agriculture."

It must be conceded that the above portion of the statute is not crystal clear. The confusing words are "each individual statistical listing of land acreage."

Section 12357, formerly 11943, Revised Statutes Missouri 1919, was declared constitutional in the case of State ex rel. Board of Agriculture v. W. W. Woods, 317 Mo. 403. The decision throws no light on the question which you present. The recent case of State v. Gomer, 101 S. W. (2d) 57, relates to assessors' fees, but also has no reference to the question which you present. However, in the Gomer decision, the court refers to various forms of "lists" which are to be made by the assessor and the compensation that the assessor is to receive for each list. The case would, therefore, have bearing on the intention of the Legislature in enacting Section 12357, in that the data to be obtained by the assessor under Section 12357 is to be considered as in the case of assessing other property as one list to each individual. We cannot interpret the statute to mean other than the assessor is to receive four cents for each blank properly filled out showing the data as required, and that the word "listing" of land acreage and agricultural statistics

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means the list from one individual of all this data the same as the list as used in the sections relating to the assessment of real and personal property. In other words, the assessor is to receive four cents for one complete blank and not four cents for each separate item contained in the blank.

Respectfully submitted,

OLLIVER W. NOLEN
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

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