

Honorable James A. Noland, Jr.

"The section deals with two matters: The 'official assessments' (The final results of one of the procedures in the taxation process), and that particular procedure itself (the assembling of the data upon which the official assessments are based). ... The result of this process, which commences January 1 and is not completed until months later, is the 'official assessment' as to each individual person or property unit."

The court continued, stating that while this official assessment is not made on January 1, it is as of that date so far as assessment of property is concerned.

The court stated with respect to what is now Section 137.075, RSMo 1969:

"'Every person owning or holding real property or tangible personal property on the first day of January * * * shall be liable for taxes thereon during the same calendar year.' Here the date is used, not as an assessment date, but as a date for fixing 'liability for taxes,' in amounts thereafter to be determined. ... The lien for state and county taxes is inchoate and becomes 'fixed in amount by relation back to that date after the assessment and levy was completed'."

In commenting upon the holding of the Missouri Supreme Court in City of Westport v. McGee, 30 S.W. 523, the Court in the City of Independence case stated:

"In City of Westport v. McGee, supra, the city, which had extended its boundaries on May 12, levied the taxes on May 20 upon the basis of the county's assessments. Sustaining the taxes, we said of the taxpayer's contention (identical with appellants' here): 'He assumes that, because the initial day of the assessment fixes the commencement of the lien for state and county taxes, * * * city taxes must also relate * * * to that date * * * and that as his land was not in the city at the time fixed for the attaching of the liability, and could not [on such date] be charged with city taxes, any subsequent levy by the city upon the valuation fixed by the state and

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county assessment was without the sanction of law. But we think this is a misapprehension of the purpose and effect of the legislation on this subject.'"

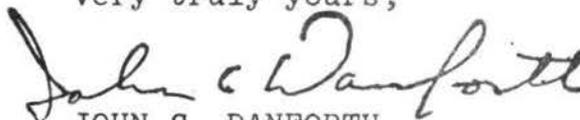
While the court in the City of Independence case did not directly consider Section 13, Article I of the Missouri Constitution, it is our view that the court's holding did dispose of the question.

CONCLUSION

It is the opinion of this office that a fourth class city has authority under Senate Bill No. 64 of the 76th General Assembly to provide by ordinance without a vote by the people for a tax levy for municipal purposes of one dollar on the one hundred dollars assessed valuation for the year 1971 if such ordinance is enacted after the effective date of such bill.

The foregoing opinion, which I hereby approve, was prepared by my assistant John C. Klaffenbach.

Very truly yours,



JOHN C. DANFORTH
Attorney General