

ASSESSMENT BOOKS: A parcel or locator number may
ASSESSORS: incorporate by reference an
INCORPORATION BY REFERENCE: accurate land description in
LAND DESCRIPTIONS: the county recorder of deeds'
STATE TAX COMMISSION: office, and such constitutes
an accurate description of the
land for purposes of Section 137.225.2, RSMo 1978.

July 26, 1984

OPINION NO. 48-84

The Honorable Samuel C. Jones, Chairman
State Tax Commission
623 East Capitol
P. O. Box 146
Jefferson City, Missouri 65102



Dear Mr. Jones:

This letter is written in response to your question asking:

May assessing officials incorporate land descriptions in the tax books from other public records through the use of locator or parcel cross-reference numbers?

We understand that pursuant to Section 138.380(5), RSMo 1978, the State Tax Commission wishes to prescribe the form of the Real Estate Book, Section 137.225, RSMo 1978. A copy of the proposed form is attached hereto and marked "Appendix A." As can be determined by an examination of this form, parcel numbers are used in lieu of a formal legal description of the land.

As we view the question asked, it presents the issue of whether a parcel number is "an accurate description of the land by the smallest legal subdivisions, or by smaller parts, lots or parcels, when sections and the subdivisions thereof are subdivided into parts, lots or parcels;". Section 137.225.2, RSMo 1978.

In Costello v. City of St. Louis, 262 S.W.2d 591 (Mo. 1953), overruled on other grounds, Powell v. County of St. Louis, 559 S.W.2d 189 (Mo. banc 1977), the court held that the general rule that a land description is adequate if the description is sufficiently definite and certain to enable one reasonably skilled in such matters to locate the land was modified by Sections 140.030, 140.170, and 140.530, RSMo 1949, which required a "full" description of the land. "The description must be accurate, correct and definite even though abbreviations are authorized." 262 S.W.2d at 595.

The Honorable Samuel C. Jones

In Lueck v. Russell, 632 S.W.2d 40 (Mo. App. 1982), the court indicated that a land description in a tax deed may be made sufficient by reference to a previously recorded instrument which includes a sufficient description. 632 S.W.2d at 42-43. The court specifically indicated that Costello does not prevent a "full" description from being incorporated by reference. 632 S.W.2d at 43. Leuck sanctions the use of incorporation by reference as a method of providing a "full" land description. See also Mason v. Whyte, 660 S.W.2d 383, 386-387 (Mo.App. 1983) (description does not have to enable one to locate the land described by reference to the deed alone).

Costello defines a "full" description as "accurate, correct and definite" 262 S.W.2d at 595. Section 137.225.2, RSMo 1978, requires an accurate description, a less than full description as set forth in Costello. Since the use of incorporation by reference as a method of providing a "full" land description is authorized in Leuck, it follows that incorporation by reference can be used as a method of providing an "accurate" land description.

Although the land description in Leuck made a specific reference to a book and page number in the county recorder of deeds' office, we note that, with the assistance of the assessor's office, one may translate the parcel or locator number to a specific book and page reference in the county recorder of deeds' records.

CONCLUSION

It is the opinion of this office that a parcel or locator number may incorporate by reference an accurate land description in the county recorder of deeds' office, and that such constitutes an accurate description of the land for purposes of Section 137.225.2, RSMo 1978.

Yours very truly,



JOHN ASHCROFT
Attorney General

Enclosure
Appendix A

REAL ESTATE BOOK

CURRENT NUMBER	NAME ADDRESS	ACRES	PARCEL NO. LEGAL DESC.	SECT. LOT	TWSP. BLOCK	RANGE SUR	CONTROL NUMBER	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	TOTAL ASSESSED VALUATION	TOTAL VALUATION BY COUNTY BOARD OF EQUALIZATION	TOTAL VALUATION BY STATE TAX COMMISSION	SCHOOL DIST	ROAD DIST	OTHER POLITICAL SUB-DIV.
1	John Doe New City, MO	2.00	24-03-07-6	7	54N	3W	1-R	8,500			8,500			R-1	1	
2	Fred Jones New City, MO	1.30	24-03-07-7	7	54N	3W	1-C			27,400	27,400			R-1	1	
3	Samuel Brown Old City, MO	80.00	24-03-07-8	7	54N	3W	2-R	7,750			20,400			R-3	1	
							1-A		12,650							
4	Mary Smith New City, MO	60.00	24-03-07-9	7	54N	3W	2-A		9,500		9,500			R-3	1	
5	William Smith Old City, MO	1.00	24-03-07-10	7	54N	3W	3-R	7,000			7,000			R-1	1	
6	John Johnson New City, MO	85.00	24-03-07-11	7	54N	3W	4-R	6,000			27,000			R-3	1	
							3-A		13,500							
							2-C			7,500						