

/ Assessors.

Assessor need not view land to make assessment each year but may validly assess by reference to old assessment book.

9.12



September 11, 1934.

Mr. J. R. Gideon,  
Prosecuting Attorney Taney County,  
Forsyth, Missouri.

Dear Sir:-

We have your letter of July 7, 1934, in which was contained a request for an opinion as follows:

"Please advise me if the county assessor may employ a deputy collector to help him make out the personal and real estate books? This work to be done in a clerical capacity only and not as a deputy assessor. Please advise me further whether the assessor must actually see each land owner each year and view the land in order to make the real-estate assessment or may he use the old assessment book and make such changes as he deems necessary when making out the land book?"

The law relating to assessors and assessment of property is set out in Article 2, Chapter 59, Revised Statutes of Missouri, 1929.

With regard to your first question we find nothing in the statutes to forbid a county assessor from employing a deputy collector in a purely clerical capacity provided the assessor pays for same out of his fees.

As to your second question we refer you to Section 9760 Revised Statutes of Missouri, 1929, which provides as follows:

"Sec. 9760. Assessor to make list where none is given.--Whenever there shall be any taxable property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, the assessor shall himself make out the list, on his own view, or on the best information he can obtain; and for that purpose he shall have lawful right to enter into any lands and make any examination and search which may be necessary, and may examine any person upon oath touching same. (R. S. 1919, Sec. 12770.).

In the case of State ex rel. vs. Carr, 178 Mo. 229, where the identical section of the 1899 statutes was before the court, it was held, at page 238, as follows:

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"Neither did the fact that the assessor did not go upon the land and assess it upon his own view, and that he simply accepted the previous assessment as shown by the assessment books that were turned over to him by the clerk of the county court, render the assessment invalid."

The court in the above case regarded the section as directory and not mandatory. This case is still the law in this state; hence the assessor is not required as a matter of law to actually view the land.

Very truly yours,

CMEJr:LC

CHAS. M. HOWELL, Jr.  
Assistant Attorney General

Approved:

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Attorney General