

ASSESSORS: Not entitled to compensation for assessing non-taxable property.

April 19, 1944.

Mr. John R. Johnson,
Assistant Prosecuting Attorney
Reynolds County,
Centerville, Missouri.



Dear Sir:

In your letter of January 31, 1944, it is stated the audit of the Assessor for the years 1937 to May 31, 1941, inclusive has resulted in that officer being charged with a shortage of \$133.24. The auditor's explanation of this charge is:

"\$130.54 for making and entering lists and tracts of land. In several cases Mr. Brown (the assessor) charged for lists on real estate and personal property belonging to the same person and for each entry in sections where one person's name appeared twice in the same section; also for entries on non-taxable property.

"\$2.70 represents charges of mileage for services on board of equalization."

It appears from your letter that the shortage charge arising from "entries on non-taxable property" was the assessment of Government land again where it was shown on the previous year's books, having in the interim been acquired by the Government and become non-taxable.

You desire our opinion on the correctness of the shortage charge arising from the assessment of the non-taxable property.

Section 10950 R. S. Mo. 1939, in prescribing the duties of the assessor provides:

"The assessor or his deputy or deputies shall between the first days of June and January, and after being furnished with the necessary books and blanks by the county clerk at the expense of the county, proceed to take a list of the taxable personal property and real estate in his county, town or district, and

assess the value thereof, in the manner following to-wit: He shall call at the office, place of doing business or residence of each person required by this chapter to list property, and shall require such persons to make a correct statement of all taxable property owned by such person, or under the care, charge or management of such person, except merchandise which may be required to pay a license tax, being in any county of this state in accordance with the provisions of this chapter, and the person listing the property shall enter a true and correct statement of such property, in a printed or written blank prepared for that purpose;* * *".

This section then goes on and enumerates what the lists shall contain and concludes with:

"* * and every other species of property not exempt by law from taxation."

It is, therefore, very clear that the assessor is not to assess or take lists of property that is non-taxable. Further bearing this out is other provisions of the law. Section 10966 R. S. Mo., 1939, makes provision for obtaining maps and plats for the assessor's use in assessing real estate, and Section 10968 R. S. Mo. 1939, provides that:

"The assessor shall have free access to said maps during the time of assessment with a view to ascertain what lands are taxable;* *".

Again Section 10969 R. S. Mo. 1939, provides:

"The assessor, on examination and comparison of the list of property delivered by individuals, and the list of lands furnished by the secretary of state, and said maps and plats, and after diligent efforts for ascertaining all taxable property in his county, shall make a complete list of all the taxable property in his county, to be called the assessor's book."

Mr. John R. Johnson,

-5-

4-19-44.

From the last section quoted, it is to be seen that only the taxable property is listed in the assessor's book, for the making up of which the assessor is compensated under Section 10971, R. S. Mo. 1939.

CONCLUSION.

It, therefore, is our opinion that an assessor is not entitled to receive any compensation for taking or making on his own view a list on non-taxable property, nor is he entitled to compensation for entering the same in the assessor's book.

Respectfully submitted,

LAWRENCE L. BRADLEY
Assistant Attorney General

APPROVED:

ROY McKITTRICK
Attorney-General

LLB/LD