

TOWNSHIP)
ASSESSORS) The county court, as such, has no power of supervision
) over the township assessors in counties under township
) organization. But the county board of equalization has
) ample authority to adjust the assessments to meet the
) standards of true value.

April 11, 1951

4-12-51

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Mr. Ronald L. Somerville
Prosecuting Attorney
Livingston County
Chillicothe, Missouri

Dear Mr. Somerville:

We have given careful consideration to your recent request for an official opinion, which request is as follows:

"This letter is being written upon the request of the County Court of Livingston County, Missouri.

"Briefly, the problem confronting the County Court is this: some of the township assessors, for example, have been making proper and complete assessments; others, have left many items of property off of the assessment sheets. For example, several of the assessors have failed to list any chickens or small grains on any of the tax assessment lists for their entire township. Some assessors are listing new cars at the valuation suggested by the State Board of Equalization. Assessors in other townships are listing the identical makes of cars at less than half of the suggested value. It goes without saying that discrepancies such as I have described here in the various assessment books is causing ill feeling and dissatisfaction. Certainly it isn't fair for a heavier tax burden to be placed upon one township merely because their assessor tries to conscientiously do his job while in another township, the tax burden is considerably lighter due to the

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fact that the assessor in that township has done a poor and incompetant job of making an assessment.

"As far as I could determine from the statutes, about the only authority the County Court has over the township assessor is by way of sitting as a Board of Equalization. Specifically, the County Court of Livingston County desire to know whether or not there is some type of control that they can exercise over the township assessor to rectify the discrepancies brought about where certain items of taxable property are left off of the assessment list."

The duties of township assessors in counties under township organization are defined in Sections 137.425 to 137.480, inclusive, RSMo 1949, and described specifically in regard to assessments of property in Section 137.440, as follows:

"The assessor or some suitable person empowered by him, shall, within the time prescribed by law, and after being furnished with the necessary blanks proceed to take a list of the taxable property of his township and assess the value thereof in accordance with the provisions of the general laws of this state in relation to the assessment of real and tangible personal property by county assessors, in all things pertaining to the discharging of his official duties, except when the same may be inconsistent with the provisions of this chapter; provided, that in counties under township organization the assessor shall not be required to give bond and his compensation shall be such as is provided in section 65.240, RSMo 1949, for his services."

The county court, as such, has no right to exercise control over the functions of the township assessors. But the county board of equalization, described in sections

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138.010 to 138.080, inclusive, RSMo 1949, has ample authority to accomplish such purpose. The board has full power to equalize the valuations and adjust the assessments to meet the standards of true value. This authority is definitely set out in Sections 138.030 and 138.050, as follows:

Section 138.030

"1. The members of the county board of equalization shall each take an oath, to be administered by the clerk, to fairly and impartially equalize the valuation of all taxable real estate and tangible personal property in the county.

"2. Said board shall have the power and the duty to hear complaints and to equalize the valuation and assessments upon all taxable real and tangible personal property within the county so that all such property shall be entered on the tax book at its true value; provided, that said board shall not reduce the valuation of the real or tangible personal property of the county below the value thereof as fixed by the state tax commission."

Section 138.050

"The following rules shall be observed by county boards of equalization:

"(1) They shall raise the valuation of all tracts or parcels of land and all tangible personal property as in their opinion have been returned below their real value; but, after the board has raised the valuation of such property, it shall give notice of the fact, specifying the property and the amount raised, to the persons owning or controlling the same, by personal notice, or through the mail if address is known, or if address is unknown, by notice in one issue of any newspaper published within the county at least once a week, and that

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said board shall meet on the second Monday in August, to hear reasons, if any be given, why such increase should not be made; the board shall meet on the second Monday in August in each year to hear any person relating to any such increase in valuation;

"(2) They shall reduce the valuation of such tracts or parcels of land or any tangible personal property which, in their opinion, has been returned above its true value as compared with the average valuation of all the real and tangible personal property of the county."

The board also has power to assess any property that may have been omitted by the assessors. This authority is embodied in Section 138.070, the first paragraph of which is as follows:

"1. The county board of equalization, in regular session, shall have authority to assess and equalize the value of any property that may have been omitted from the assessor's books then under examination by said board, and in case the board shall add any property to the assessor's books, it shall cause notice in writing to be served upon the owner of such property, stating the kind and class of property and the value fixed thereon by said board, and naming the time and place, not less than five days thereafter, when and where such owner may appear before the board and show cause why said assessment should not be made."

CONCLUSION

It is the opinion of this office that the county court, as such, has no power of supervision over the township assessors

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in counties under township organization. But the county board of equalization is vested with ample authority to adjust the assessments to meet the standards of true value and uniformity.

Respectfully submitted,

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Assistant Attorney General

APPROVED:



J. E. TAYLOR
Attorney General

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