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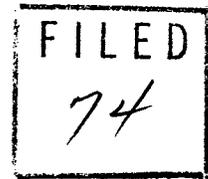
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May 28, 1985

OPINION LETTER NO. 74-85

Mr. Scott S. Sifferman
Prosecuting Attorney
Lawrence County Courthouse
Post Office Box 69
Mt. Vernon, Missouri 65712



Dear Mr. Sifferman:

This letter is written in response to your question which reads as follows:

May the Lawrence County Commission legally agree to refrain from increasing the assessed valuation and property taxes on a parcel of real estate of an individual for a period of five years after improvements are added to the parcel of real estate?

As we understand the facts involved, an individual has proposed building a number of condominiums in Lawrence County, Missouri. In conjunction with this construction, the individual has asked the Lawrence County Commissioners to give him an assurance that they will not increase the assessed valuation of the "common areas" of the real estate once they have been improved with the street, sewers and other improvements. The individual has requested that the valuation remain at the level of unimproved property for a period of five years after the improvements have been placed on the property. The property itself does not fall under any charitable, religious or other exception, including the exemption available for redevelopment of a blighted area.

Real property tax is imposed in this state annually based upon an assessment by the county assessor related to the value of the property. See Section 137.115, RSMo Supp. 1984. In

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accordance with the Missouri Constitution, the tax imposed must be uniform upon each class of property and the assessment of property in each class must be fixed at its value or such percentage of its value as authorized by law. Article X, Sections 3 and 4(b) of the Missouri Constitution, as amended. Article X, Section 2 of the Missouri Constitution states that the power to tax shall not be surrendered, suspended or contracted away, except as authorized by the Constitution.

Nothing in the Missouri Constitution or laws permits the Lawrence County Commission to refrain from increasing the assessed valuation on certain areas of a condominium development for five years after improvements have been added to the real property. In the absence of an express exemption, the county assessor is obligated to assess this property each year based upon its value, taking into account any improvements which have enhanced the value.

Very truly yours,



WILLIAM L. WEBSTER
Attorney General