

COUNTIES:
CLASSIFICATION OF
COUNTIES:

St. Clair County will become a third class county as of the beginning of the county fiscal year January 1, 1957.



December 17, 1954

Honorable Morran D. Harris
Attorney at Law
Osceola, Missouri

Dear Mr. Harris:

This will acknowledge receipt of your letter of December 6, 1954, wherein as prosecuting attorney-elect you request this office for an official opinion on the following question:

"Our county, St. Clair, has had an assessed valuation of over \$10 million for the past 5 years. It is now a 4th class county. The last five assessed valuations, as certified by the State Tax Commission, are as follows:

1950. . . . \$10,560,549	1953. . . . \$10,654,589
1951. . . . 10,492,752	1954. . . . 11,329,281
1952. . . . 10,435,525	

"Since the \$10 million valuation is the dividing line between 3rd and 4th class counties, does it not follow that, under the classification law, St. Clair County will become a 3rd class county automatically, on January 1, 1955."

The change in classification of counties is governed by the provisions of Section 48.030 RSMo 1949, which reads as follows:

"For the purpose of determining the initial class of the various counties, the assessed valuations of the respective counties as set forth on pages 333 to 400 of the 'Journal of the Board of Equalization of the State of Missouri for the Year Ending December 31, 1944' shall be used; provided, however, that

Hon. Morran D. Harris

hereafter no county shall be deemed as moving from a lower class to a higher class or from a higher class to a lower class until the assessed valuation of said county shall have been such as to place it in such other class for five successive years; provided further, that the change from one classification to another shall become effective at the beginning of the county fiscal year following the next general election after the certification by the state equalizing agency for the fifth successive year that said county possesses an assessed valuation placing it in another class; provided further, that if a general election shall be held between the date of such certification and the end of the current fiscal year, such change of classification shall not become effective until the beginning of the county fiscal year following the next succeeding general election."

The certification referred to in the above statute is that contained in the annual report of the State Tax Commission, which is made pursuant to the requirements of Section 138.440, RSMo. 1949, and which must contain all of its proceedings and decisions while acting as a board of equalization. Such report contains the finally complete and accurate determination of the assessed valuation of the various counties of the state. This report covering the activities of the State Tax Commission is made as of December 31st of each year.

An assessed valuation of ten million dollars is the dividing line between third and fourth class counties, Section 48.020, RSMo 1949. You state that St. Clair County has had an assessed valuation in excess of ten million dollars for the years 1950, 1951, 1952 and 1953. You also state that the assessed valuation for the year 1954 is in excess of ten million dollars. However, from the above it will appear that this figure for 1954 is not the final certification contemplated by the above-quoted provisions of Section 48.030, but is a preliminary figure, and that the certification to be used in determining the classification of St. Clair County is that to be found in the annual report of the State Tax Commission for 1954 which will be made as of December 31, 1954. Assuming, (and it appears reasonable to do so) that this certification when made will show an assessed valuation for St. Clair County in excess of ten million dollars, it will then be true that St. Clair County

Hon. Morran D. Harris

has had an assessed valuation, as certified by the State Equalization Agency, for five years and thus, St. Clair County will have met the valuation qualifications for a change from a fourth class county to a third class county. On the basis of this assumption, and applying such assumed facts to the provisions of Section 48.030, it appears that the certification of assessed valuation in excess of ten million dollars for the fifth successive year will be made as of December 31, 1954. The next general election after such certification will occur in November, 1956, and under the provisions of said Section 48.030, St. Clair County would become a third class county as of the beginning of its fiscal year following said general election of 1956. Under the provisions of Section 50.010, RSMo 1949, the county fiscal year runs from January 1st to December 31, of each calendar year, and, therefore, the effective date of the change of classification of St. Clair County from a county of the fourth class to a county of the third class would be at the beginning of its fiscal year, January 1, 1957.

While the statutes require the state auditor to give notification of such a change, his action in so doing is purely ministerial and will not affect the happening of such change. See in this connection opinion of this office dated November 22, 1954, to Honorable Stephen R. Pratt, prosecuting attorney, Clay County, a copy of which is enclosed herewith.

As to any problems which may arise in this connection because of the change in compensation of the various county officials, see the opinion of this office dated January 29, 1953, to Honorable Curt M. Vogel, prosecuting attorney of Perry County, a copy of which is enclosed herewith for your information.

CONCLUSION

It is therefore, the conclusion of this office that St. Clair County will change its classification from fourth class to third class effective at the beginning of its fiscal year, January 1, 1957.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Mr. Fred L. Howard.

Yours very truly,

FLH:sm:mw

Enc. 2 Opinions to
Hon. Stephen R. Pratt, 11-22-54;
Hon. Curt M. Vogel, 1-29-53
cc: Edwin W. Mills
Prosecuting Attorney
Osceola, Missouri

John M. Dalton
Attorney General