

COUNTY ASSESSORS: Section 15 provides that the record owner of real property must be notified when the assessor increases the valuation of the property.



November 1, 1947

Honorable George R. Clark
Assessor of Jackson County
Kansas City, Missouri

Dear Mr. Clark:

This is in reply to your letter of October 28, 1947, in which you requested an opinion from this department, reading as follows:

"I am anxious to have an opinion rendered by your office regarding the following situation:

"For instance, the Assessor raises a piece of property for the year 1946 from \$20,000 to \$30,000 valuation, and so notifies said taxpayer by a letter. The taxpayer appeals this valuation to the County Board of Equalization. The Board reduces this figure to \$25,000 for the year 1946.

"This officer realizes he is not bound by the action of the Board of Equalization in 1946, and he values the above said property for \$30,000 for the year 1947, which is the same figure he had assessed it for the prior year.

"Because of the Board of Equalization reduction, is the Assessor required, for the year 1947, to again send a notice to said taxpayer?"

Your request calls for an interpretation of the applicable sections, which we set out below:

Section 10, Laws of Missouri, 1945, page 1785, reads, in part, as follows:

" * * * After receiving the necessary forms the assessor or his deputy or deputies shall, except in the City of St. Louis, between the first day of January and the first day of June, 1946, and each year thereafter, proceed to make a list of all real and tangible personal property in his county, town or district, and assess the same at its true value in money in the manner following, to wit:
* * *"

Section 15, Laws of Missouri, 1945, page 1787, reads as follows:

"Whenever any assessor shall increase the valuation of any real property he shall forthwith notify the record owner of such increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the land owner shall be entitled to be heard, and the notice to the landowner shall so state."

Section 44, Laws of Missouri, 1945, page 1798, reads as follows:

"Every person who thinks himself aggrieved by the assessment of his property may appeal to the county board of equalization, in person, by attorney or agent, or in writing."

When the County Board of Equalization reduced the assessed valuation for the year 1946, that action had the effect of setting the value of the property at \$25,000. Section 15, Laws of Missouri, 1945, page 1935, reads, in part, as follows:

" * * * Second, they shall reduce the valuation of such tracts or parcels of

land or of 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.
* * *

When the assessor raises the value on the property for the year 1947 to \$30,000, he is, within the meaning of Section 15, increasing the valuation of the property. Therefore, he should notify the owner of the increase by proper notice, in order that the property owner may be able to assert the right of appeal given him by both Section 15 and Section 44. To hold otherwise would mean that the right of appeal given the property owner by these sections might be withheld.

Conclusion.

It is the opinion of this department that Section 15 provides that the record owner of real property must be notified when the assessor increases the valuation of the property. This is so even though the assessor assesses the property at the same figure as last year, but which figure was reduced by the County Board of Equalization on appeal.

Respectfully submitted,

JOHN R. BARTY
Assistant Attorney General

APPROVED:

J. W. TAYLOR
Attorney General

JRT:ml