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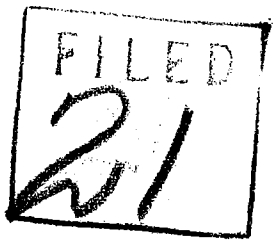
ASSESSORS:
TAXATION:
COUNTIES:
PERSONAL PROPERTY:

County assessor cannot require a listing of property "per room" with a valuation on each room, in addition to the statutory itemization of personal property.

February 25, 1959



Honorable E. Gary Davidson
Missouri State Senate
Jefferson City, Missouri

Dear Senator Davidson:

You have recently requested from this office an opinion concerning the tax assessment blank currently being used by Francis H. Kennedy, Assessor of St. Louis County, Missouri. The questions which you ask, paraphrased and consolidated, are as follows:

> May the assessor require the taxpayer, when making a list of his taxable personal property, to itemize his property, which itemization includes a catch-all such as "all other personal and household property," and also require the taxpayer to indicate the number of rooms he occupies and set a minimum assessment per room based upon the condition of the contents thereof?

Section 137.120, RSMo 1949, requires that such a list of property shall contain certain items. It is, apparently, under this authority that the assessor of St. Louis County required the itemization of television sets, radios, refrigerators, etc., in Section 4 of the blank. This, of course, is proper and follows the scheme set up in said section of the statute. This blank then requires an indication of the "number of rooms occupied" and sets up a table for the valuation of such rooms as follows:

"@ $200 & up (New Condition)
@ $100 & up (Good Condition)
@ $ 50 & up (Fair Condition)
@ $ 25 & up (Poor Condition)"

It will be noted that in the itemization above are such general classifications as "Home and Garden Furniture" and "all other personal or household property." Thus, if the taxpayer properly filled out the itemization portion of this blank he would have listed for assessment all of the personal household property and the valuation by room would be a duplication.

Such valuation by room, either with or without a minimum valuation per room, is not authorized by the statute. Further, when the taxpayer lists his property, it is his duty to place a value thereon and the assessor may not fix either a maximum or a minimum. Consequently, it would appear that that part of the blank calling for listing of personal property by room is unauthorized by law, and the taxpayers may not be required to complete this portion of the assessment blank. The taxpayer is, of course, required to list all of his property for assessment, and such result will be obtained when the itemized portion of the blank is properly filled in.

CONCLUSION

It is, therefore, on the basis of the foregoing, the conclusion of this office that the assessor of St. Louis County may not require a return of personal household property on the basis of the number of rooms occupied and a valuation per room, and that a taxpayer who properly fills out the remainder of the blanks and ignores this "per room" provision has properly listed his property for assessment as required by law.

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

Yours very truly,

John M. Dalton
Attorney General

FLH:lc:mw