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OPINION NO. 56
Answered by Letter - Nowotny

February 3, 1969

FILED
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Honorable Hunter Phillips
Chairman of State Tax Commission
State of Missouri
Jefferson City, Missouri 65101

Dear Chairman Phillips:

This is in answer to your request for an opinion of this office as to whether the Board of Equalization of a first class county can remove from the assessment list property which has been placed on the list by the assessor if the Board finds that the property is not subject to taxation.

Section 138.100, RSMo 1959 provides for the functions of the Board of Equalization of first class counties, and subsection 2 reads in part as follows:

" * * * Provided further that said board of equalization shall meet thereafter at least once a month for the purpose of hearing allegations of erroneous assessments, double assessments and clerical errors, and upon satisfactory proof thereof shall correct such errors and certify the same to the county clerk and county collector."

The question is whether the term "erroneous assessments" refers to the assessment of exempt property. If so, then Section 138.100, supra, clearly allows the Board the right to determine tax exempt property.

Enclosed is a copy of Attorney General Opinion No. 76, dated April 29, 1959, issued to the Honorable Marion Robertson, dealing with the same question in relation to county courts. The opinion turned there, as here, upon the definition of the same term "erroneous assessments" as used in Section 137.270, RSMo. The opinion held that the term "erroneous assessments" included the assessment of tax exempt property and accordingly that a county court could remove any tax exempt property from the rolls.

Honorable Hunter Phillips

We hold that the definition in Opinion No. 76 applies here and therefore the Board of Equalization of a first class county can remove from the assessment list property that the Board finds is exempt from taxation.

Very truly yours,

Encls: Op. No. 76.

JOHN C. DANFORTH
ATTORNEY GENERAL