SCHOOLS:
STATEMENTS OF VALUATION
FURNISHED BY WHOM:

It is the duty of the county superintendent of schools to furnish statements to the district clerks showing the assessed valuation of the district.

February 12, 1940

2-14

FILED
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Mr. Willard B. Leavitt
Prosecuting Attorney
Polk County
Bolivar, Missouri

Dear Sir:

This is in reply to yours of recent date wherein you request an opinion on the following statement:

> "I would like to have the opinion of your office on whose duty it is to furnish school districts assessed valuations:
>
> "Is it the County Clerk's duty to compile and total this valuation or is it the duty of the Superintendent of Schools?"

The powers and duties of the superintendent of schools and the county clerk are provided by statute. We think your question, however, is answered by Section 9457, R. S. Missouri 1929, which provides in part as follows:

> "The county superintendent shall have general supervision over all the schools of his county, except in city, town and village school districts employing a superintendent who devotes at least one-half of his time to the direct work of supervision. * * * * * * * * * * * he shall furnish, annually, statements to the district clerks showing the assessed valuation of their respective districts; * * * * * * "

Section 9261, R. S. Missouri 1929, provides in part as follows:

> "On receipt of the estimates of the various districts, the county clerk shall proceed to assess the amount so returned on all taxable property, real and personal, in said district, as shown by the last annual assessment for state and county purposes, including all statements of merchants in each district of the amount of goods, wares and merchandise owned by them and taxable for state and county purposes: * * "

This section seems to be the only duties of the county clerk with reference to the taxes of the district. Since we fail to find in the statutes where the county clerk is required to compile and total the valuations of the district, it seems that that would be a duty incidentally falling upon the county superintendent of schools in performing his duties under said Section 9457.

CONCLUSION.

From the foregoing it is the opinion of this department that it is the duty of the county superintendent of schools to annually furnish statements to the district clerks showing the assessed valuation of their respective districts, and if the county clerk does not voluntarily compile and total these valuations, it seems that would be the duty of the superintendent to do.

Respectfully submitted

TYRE W. BURTON
Assistant Attorney General

APPROVED:

W. J. BURKE
(Acting) Attorney General

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