



WILLIAM J. SCOTT
ATTORNEY GENERAL
STATE OF ILLINOIS
SPRINGFIELD

January 10, 1979

FILE NO. S-1404

REVENUE:
Publication of
Assessment Lists

Honorable Jerry Crisel
State's Attorney
Edwards County
16 East Elm Street
P. O. Box 166
Albion, Illinois 62806

Dear Mr. Crisel:

I have your letter wherein you inquire whether Edwards County is required to publish its complete assessment list in one newspaper published in the county, and whether the county is required to pay the statutorily established publication fee of 30¢ per column line. I note that Edwards County has the commission form of government and may not be divided into assessment districts pursuant to section 43 of the Revenue Act of 1939. (Ill. Rev. Stat. 1977, ch. 120, par. 524.) For the reasons hereinafter stated, it is my

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opinion that the complete Edwards County assessment list must be published in a single newspaper published in the county. It is also my opinion that the 30¢ per column line fee is mandatory only as a maximum rate, and that a county may enter into an agreement providing for publication at a lesser amount.

Section 103 of the Revenue Act of 1939 (Ill. Rev. Stat. 1977, ch. 120, par. 584) provides in pertinent part as follows:

"In counties containing less than 2,000,000 inhabitants, as soon as the county assessor, supervisor of assessments or board of assessors, as the case may be, has completed the assessment in the county or in the assessment district he or it shall, in each year of a quadrennial assessment of real property, publish for such county or assessment district a full and complete list of the assessment of real and personal property, by townships if the county be so organized. * * * The newspaper shall be entitled to a fee of 30¢ per column line for publishing the assessment list and shall furnish to the local assessment officers as many copies of the paper containing the assessment list as he or they may require."
(Emphasis added.)

The language quoted above relates to both of your questions, but I shall address them separately.

In regard to your first question, you will note that section 103 requires the publication of "a full and complete list of the assessment of real and personal property". The purpose of the requirement that tax assessment lists be

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published is to permit a taxpayer to compare his assessment with the assessment of others so that he may ascertain whether his assessment is disproportionate or excessive. (Andrews v. Foxworthy (1978), 71 Ill. 2d 13, 22.) When a county is assessed as a unit, rather than by townships or assessment districts, the complete county assessment list must be published in a single newspaper in order to afford the taxpayers of the county an opportunity to compare all assessments made in the county without purchasing several different newspapers. Therefore, in Edwards County, the full and complete assessment list must be published in a single newspaper published in the county.

Your second question relates to the fee established in the last sentence of section 103. The language provides that newspapers publishing assessment lists "shall be entitled to a fee of 30¢ per column line". In the situation which you have presented, a newspaper is willing to publish assessment lists for less than the statutory rate. The question which arises is whether it was the intention of the General Assembly to require a county to pay the statutory publication rate, even if a newspaper is willing to accept less, or whether the legislative intent was merely to establish a maximum rate.

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Applying well-established rules of statutory construction to this problem, one can only conclude that the rate established is to function only as a maximum rate, and that payment at 30¢ per column line is not mandatory.

The word "shall" may be given a mandatory or permissive construction depending on the intent of the General Assembly (Andrews v. Foxworthy (1978), 71 Ill. 2d 13, 21), and the legislature will not be presumed to have intended absurd consequences from its enactment. (People ex rel. Cason v. Ring (1968), 41 Ill. 2d 305, 312-13; Uphoff v. Industrial Board of Illinois (1916), 271 Ill. 312, 316.) The application of a mandatory construction to the word "shall", as that word is used in the pertinent portion of section 103 would, in the situation which you have presented, result in the unnecessary expenditure of public funds by requiring payment of a rate higher than the "market" rate for publication of an assessment list. The mandatory construction would thus produce an absurd result.

It is reasonable to conclude that, since the General Assembly cannot be presumed to have intended the established rate to be mandatory because of the consequences which would

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result therefrom, the 30¢ per column line fee was intended merely as a maximum one. Therefore, it is my opinion that, if a newspaper is willing to publish assessment lists for less than the statutory rate, the county may contract for publication at such lesser rate.

Very truly yours,

A T T O R N E Y G E N E R A L