

In my opinion the liability of a party to pay his tax is fixed by the provisions of the Assessment Act from the time he receives the notice of his assessment notwithstanding the tax is not payable thereon until the following year, provided of course that the assessment becomes confirmed and the party assessed is not entitled to any exemption.

If the party assessed move from the city after the confirmation of such assessment into another municipality taking the assessed property with him he is not thereby relieved from the liability to pay his tax on such property when it becomes due and payable even should he be compelled to pay a tax on such property by the municipality into which he moves. I can find no decided case in our courts on the point, but in the American reports there are some cases similar to the present one in principle. I refer to *DeArman v. Williams*, 93 Mo. 158. In that case the plaintiff resided in Johnson County, Missouri, on the 1st June, 1882, and had on hand money of his own amounting to \$2,135.00 which the assessor of that county duly assessed for estate and county purposes between that date and 1st December, 1882. In January, 1883, the plaintiff moved to Bales County taking the money with him where he invested the same in a stock of goods and took out a merchant's license and paid the license tax for 1883. The defendant, collector of Johnson County, issued a tax bill to the sheriff of Bales County to levy on plaintiff's goods. Black, J., in his judgment after reciting the above facts says—"The assessor is required to make the assessment between the 1st of June and January (this includes all property owned on the 1st June)—plaintiff being a resident of Johnson County from June 1st to December, 1882, his person's property was liable to taxation in the county for the year known as the tax year of 1883. His subsequent removal to Bales County did not prevent the officer of Johnson County from extending and collecting the tax nor does the fact that he in 1883 invested the money in a stock of goods and paid a merchant's license in Bales County for 1883, relieve him from the payment of the Johnson County tax."

In the case of *The City of Kansas v. Johnson*, 78 Mo. 661, the law requires every person owning property on the 1st of January to pay a tax thereon for the fiscal year beginning on the 3rd Monday of April thereafter. Johnson had a merchant's license tax for the year ending April 15th, 1878, and another on an entirely different stock of goods for the year ending in 1879. He sold the first stock of goods in March, 1878, and the