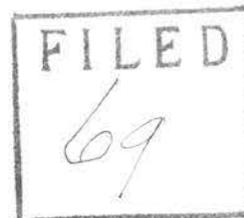


Taxation of Corporations: Business and manufacturing corporations taxed--9764 R. S. Mo. 1929.

May 4, 1933



Honorable John B. Owen  
Prosecuting Attorney  
Henry County  
Clinton, Missouri

Dear Sir:

This is to acknowledge your inquiry of April 26th, 1933 which reads as follows:

"Our County Court is concerned about the following proposition:

Is a mining corporation whose office and place of business is in Kansas City, liable to assessment in Henry County on steam shovel and other mining equipment located in Henry County? Or is it liable in Jackson County for assessment thereon.

Your early opinion will be appreciated."

Section 9764 R. S. Mo. 1929, reads as follows:

"All personal property of business and manufacturing corporations shall be taxable in the county in which such property may be situated on the 1st day of June of the year for which such taxes may be assessed, and every business or manufacturing corporation having or owning personal property on the 1st day of June in each year, which shall, on said date, be situated in any other county than the one in which said corporation is located, shall make return thereof to the assessor of such county where situated,

Hon. John B. Owen

-2-

May 4, 1933

in the same manner as other personal property is required by law to be returned. This section shall not apply to railroad or banking corporations."

It is our opinion from the above statutory provision that personal property as mentioned in your letter would be assessed for purpose of taxation in your county according to the provision of said section above set out.

Yours very truly,

JAMES L. HORNOSTEL  
Assistant Attorney General.

APPROVED

Roy McKittrick  
Attorney General.

JUH:MM