

TAXATION: Personal property of World War Veteran not exempt from taxation.

11-16
November 9, 1934.

Hon. Abe Shafer, Jr.,
Judge, County Court,
Platte City, Missouri.



Dear Sir:

A request for an opinion has been received from you under date of November 5, 1934, such request being in the following terms:

"A question has arisen whether or not certain Real and Personal Property of a Soldier is taxable. In this instance the Soldier was disabled in the Military Service during the world war. He has been permanently and totally disabled since the war, and has been confined in the Veterans Hospital at Knoxville, Iowa. His disability is mental. Please render an opinion regarding this matter, and oblige."

The question presented in your letter has been ruled on by us in an opinion dated October 10, 1933, addressed to Honorable George A. Moore, Assessor of Jefferson County, Hillsboro, Missouri. In that opinion the issue also was whether real and personal property in this State belonging to a disabled soldier who, as a person non compos mentis, was under the care of a guardian, was subject to taxation under the laws of this State. In the opinion to Mr. Moore, a copy of which we enclose, the conclusion of this Department is stated as follows:

"We are therefore of the opinion that the funds of the ward whether invested by the guardian in real property or in personal property are proper subjects of taxation."

Very truly yours,

EDWARD H. MILLER
Assistant Attorney-General

APPROVED:

ROY McKITTRICK
Attorney-General