

TAXATION: Property of local council of Girl Scouts of America exempt.

2-21

December 20, 1935.



Mrs. Clifford Fischer,
Commissioner Girl Scouts,
1315 West High Street,
Jefferson City, Missouri.

Dear Mrs. Fischer:

This department is in receipt of your letter of December 20 requesting an opinion as to the following:

"The Girl Scout Council is requesting an opinion as to whether or not the property on which the Girl Scout Cabin is situated could receive an exemption from taxation. The land is part of the N.E. of the N.W. of Section 29, Township 44, Range 11, contains 1-87/100 acres, and is assessed at \$250.00. The books of Cole County show assessments of \$4.06 for 1933, \$3.91 for 1934, and \$3.13 for 1935.

"The Girl Scout organization is supported by public subscription and would appreciate your consideration."

Section 6 of Article X of the Constitution of Missouri provides:

"The property, real and personal, of the state, counties and other municipal corporations, and cemeteries, shall be exempt from taxation. Lots in incorporated

cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, may be exempted from taxation, when the same are used exclusively for religious worship, for schools, or for purposes purely charitable; also, such property, real or personal, as may be used exclusively for agricultural or horticultural societies: Provided, that such exemption shall be only by general law."

Section 9743, R.S. Mo. 1929, passed by the General Assembly pursuant to the mandate of the Constitution provides:

"The following subjects are exempt from taxation: First, all persons belonging to the army of the United States; second, lands and lots, public buildings and structures with their furniture and equipments, belonging to the United States; third, lands and other property belonging to this state; fourth, lands and other property belonging to any city, county or other municipal corporation in this state, including market houses, town halls and other public structures, with their furniture and equipments and all public squares and lots kept open for health, use or ornament; fifth, lands or lots of ground granted by the United States or this state to any county, city or town, village or township, for the purpose of education, until disposed of to individuals by sale or lease; sixth, lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns,

to the extent of five acres, with the buildings thereon, when the same are used exclusively for religious worship, for schools or for purposes purely charitable, shall be exempted from taxation for state, county or local purposes."

In the case of St. Louis Young Men's Christian Ass'n. v. Gehner, 47 S.W. (2d) 776, Judge Gantt said (l.c. 777):

"In State ex rel. v. Gehner, supra, after reviewing the authorities, we said: 'It will therefore be seen that the test for tax exemption is not the number of good purposes to which a building may be put, nor the amount of good derived by the general public in the operation of such purposes, but whether the building is used exclusively for religious, educational, or charitable purposes. If it is used for one or more commercial purposes, it is not exclusively used for the exempted purposes, but is subject to taxation.'"

In the case of Camden County Council, Boy Scouts of America v. Bucks County, 13 Pa. D. & C. 215, the Court had before it the question of whether or not the property belonging to Camden County Council, Boy Scouts of America was exempt from taxation in Pennsylvania. The Court in holding the property exempt from taxation, said:

"It is not seriously disputed that the petitioner is an institution of purely public charity within the meaning of Section 1, Article IX of the Constitution of Pennsylvania, * * * *"

CONCLUSION

In view of the foregoing, it is the opinion of this department that lots belonging to the Local Council of the Girl Scouts of America, located in incorporated cities or towns or

within one mile of the limits of such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, being used exclusively for charitable purposes are exempt from taxation in the State of Missouri.

Respectfully submitted,

JOHN W. HOFFMAN, Jr.,
Assistant Attorney General.

APPROVED:

ROY MCKITTRICK,
Attorney General.

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