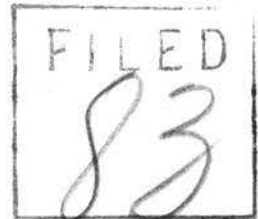


TAXATION:
COUNTIES:

Property owned by a county located in
another county is exempt from taxation

May 11, 1936

5-12



Honorable Forrest Smith
State Auditor
Jefferson City, Missouri

Dear Sir:

This will acknowledge receipt of your request for
an opinion which reads as follows:

"We have been requested to ask your
opinion upon the following question.

"Several years ago a depository
bondsmen in Audrain County deeded
his farm to that County, this farm
being located in Clark County.
Since the title of the farm is
vested in Audrain County is it
exempt from taxation or should
the county officers of Clark County
extend and collect taxes upon
this property? "

Section 6, Article X, of the Constitution of Missouri
provides, in part:

"The property, real and personal,
of the state, counties and other
municipal corporations, and
cemeteries, shall be exempted
from taxation. * * * * *"

Section 9743, Revised Statutes Missouri 1929, reads,
in part, as follows:

"The following subjects are exempt from taxation:

* * * * *

"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; * * * * "

The above constitutional and statutory provisions specifically exempt the property both real and personal, of counties, from taxation. The above provisions do not provide that property belonging to a county, in order to be exempt from taxation, must be located in the county owning the property.

61 Corpus Juris, section 453, page 419, reads as follows:

"And a statutory provision exempting from taxation property belonging to a county has been held to exempt ~~county~~ lands located in another county of the state. * * * * *"

In the case of Warren County v. Nall 29 So. (Miss) 755, l. c. 758, the Court said:

"We do not think that the excision of the lands involved in this suit from

Warren county and placing it in Issaquena county in any way affected the rights of Warren county. The sale of the lands for taxes by the tax collector of Issaquena county was void. The land belonging to the county was exempt from taxation, whether situate within or without the limits of the county owning the same. Code 1880, sec. 468. The words of said section declaring that the 'property, real or personal, belonging to the United States, or this state, or to any county or incorporated city or town within the same,' etc., shall be exempt from taxation, includes the lands of a county located in another county of the state. The terms 'within the same,' in the phrase above quoted, relate to the location of the county, city, or town, and not to that of the property. This meaning is brought out perhaps more distinctly in the Code of 1892, sec. 3744, par. 'c', which exempts from taxation 'all property, real or personal, belonging to this state, or any county or municipal corporation thereof,' but the exemption is as broad under the one Code as the other."

We do not pass upon the right of a county to acquire land in another county as outlined in your letter.

In view of the above, however, it is our opinion that property belonging to a county which is located in another county is exempt from taxation under the provisions of Section 6, Article X, of the Constitution of

Honorable Forrest Smith

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May 11, 1936

Missouri, and Section 9743, Revised Statutes Missouri
1929.

Yours very truly,

J. E. TAYLOR
Assistant Attorney General

APPROVED:

JOHN W. HOFFMAN, Jr.
(Acting) Attorney General

JET:LC