

TAXATION: Personal property of Naval Reservists subject to property tax.

January 4, 1937



Honorable Andy W. Wilcox
Chairman State Tax Commission
Jefferson City, Missouri

Dear Mr. Wilcox:

Your communication of December 28, 1936, requesting an opinion of this office on the following matter has been received:

"This department desires an opinion as to whether Naval Reservists who reside in Missouri are exempt from personal property tax."

Section 6 of Article X of the Constitution of Missouri reads as follows:

"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 of 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 exemptions shall be only by general law."

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Section 7 of Article X of the Constitution of Missouri provides:

"All laws exempting property from taxation, other than the property above enumerated, shall be void."

By these constitutional provisions we see there is no basis for the exemption of personal property belonging to a Naval Reservist.

On September 17, 1936, this office rendered an opinion to the Honorable William A. Sapp, Prosecuting Attorney of Boone County, in which the following conclusion was reached:

"This department is of the opinion that the assessor's duty is to assess all property in the State including the personal and real property belonging to member of the Reserve Officers Training Corp.

In the course of the opinion Section 9743 R. S. Missouri 1929, which purportedly exempts "all persons belonging to the army of the United States" was set out. Referring to this section it was stated:

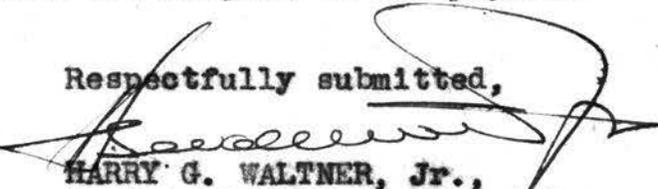
"Exemption of United States soldiers and United States property does not exempt the personal property of the soldier."

It therefore appears that this opinion to Mr. Sapp is determinative of the question put in your inquiry and we are accordingly enclosing to you a copy of the opinion.

CONCLUSION

It is therefore the opinion of this office that Naval Reservists who reside in Missouri are subject to the payment of personal property taxes.

Respectfully submitted,


HARRY G. WALTNER, Jr.,
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

HGW:MM
Enclosure.