

SCHOOL DISTRICTS: : Tangible personal property of manufacturing
TAXATION: : corporations subject to taxation, should
MANUFACTURER'S TAX: : be assessed in the school district in
PERSONAL PROPERTY TAX: : which the property is located.
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December 28, 1954



Honorable Stewart E. Tatum
Prosecuting Attorney
Jasper County
Joplin, Missouri

Dear Mr. Tatum:

You have requested this office to render an opinion on the following question raised by the Assessor of your county:

"May a manufacturer be assessed in two school districts in a case where its office and operations are located in two districts?"

"To be more specific, I refer to the manufacturer's tax of the Hercules Powder Company. Their office and all raw materials are located in one school district. A short distance to the south, and across a school district line, is their plant where all their manufacturing of powder etc. is done and where all magazines are located for storage of their products, when finished. I am enclosing the regular assessment blank for manufacturers in order that you may see the required break-down in the assessment figures.

"Must the assessment be made and the tax paid in the school district where the principal office is located or may it be divided as set out above?"

Section 150.320 (all statutory citations herein are RSMo 1949) requires the County Assessor to enter in a book kept for that purpose, the valuation of property, subject to manufacturer's tax, located in each school district in the county.

Honorable Stewart E. Tatum:

The question arises as to the situs, for taxation purposes, of tangible personal property subject to manufacturer's tax.

Section 137.090 provides that tangible personal property is, generally, taxable in the county where the owner resides. However, Section 137.095 provides that tangible personal property of manufacturing corporations is taxable where located. Section 137.095 reads:

"All tangible personal property of business and manufacturing corporations shall be taxable in the county in which such property may be situated on the first day of January of the year for which such taxes may be assessed, and every business or manufacturing corporation having or owing tangible personal property on the first day of January 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 or township where situated, in the same manner as other tangible personal property is required by law to be returned."

Section 137.140 provides:

"The real and tangible personal property of all corporations operating in any county in the state of Missouri and in the city of St. Louis, and subject to assessment by county or township assessors, shall be assessed and taxed where situated."

There appears to be no cases determining whether the above statutes require the tangible property of corporations subject to manufacturer's tax to be assessed and taxed in the school district wherein such property is located.

However, in considering Sections 137.090, 137.095 and 137.140 in paria materia, we conclude that it was the intent of the Legislature that tangible personal property subject to manufacturer's tax, should be assessed in the school district where located.

Honorable Stewart E. Tatum:

Section 137.190 merely provides that tangible personal property situate in another county shall be assessed in the county where the owner resides. Yet this has been construed to mean that such property is subject to taxation for school purposes in the school district of the residence of the owner even though such property is located in another school district within the same county. State ex rel. Kelly vs. Shepherd, 218 Mo. 656, 663, 117 S.W. 1169. See also our enclosed opinion to Honorable Dick B. Dale, Jr., Prosecuting Attorney of Ray County, Richmond, Missouri, under date of December 21, 1954. Section 137.195 provides for a different method of determining the situs, for taxation purposes, of tangible personal property of manufacturing corporations. Since Section 137.190 makes the situs of tangible personal property of individuals in the school district in which they live, we conclude that Section 137.190 was intended to place the situs of tangible personal property of manufacturing corporations in the district in which such property is located. Section 137.140 lends weight to that conclusion.

CONCLUSION

It is, therefore, the opinion of this office that the tangible personal property of manufacturing corporations subject to taxation, should be assessed in the school district in which the property is located.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Paul McGhee.

Yours very truly,

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JOHN M. DALTON
Attorney General

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