

TAXATION of PERSONAL PROPERTY: Tangible personal property located  
ASSESSOR: in the City of St. Louis, owned  
CITY OF ST. LOUIS: by a resident of another county,  
must be assessed in the county where  
the owner resides and not in the City  
of St. Louis (except houseboats, cabin  
cruisers and automobile trailer houses  
used for lodging).

January 25, 1962

Honorable John A. Williams  
Chairman, State Tax Commission  
Jefferson Building  
Jefferson City, Missouri



Dear Mr. Williams:

This opinion is issued in answer to your request as follows:

"We desire an official opinion with regard to personal property, for the purposes of taxation, that is situated and located in the City of St. Louis, owned by an individual who operates in the City of St. Louis and resides in St. Louis County as of the assessment date.

"Section 137.090 provides that tangible personal property is to be assessed in the county of the owner's residence.

"Section 137.495 provides that every person, corporation, partnership or association subject to taxation under the laws of this State and owning or controlling personal property taxable by the cities shall file with the assessor of the cities a return listing all such tangible personal property so owned or controlled on January 1 of each year.

"We enclose a letter indicating that an individual residing in St. Louis County,

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Missouri, has received a call from the inspector from the assessor's office of the City of St. Louis and that he stated the taxpayer would be obliged to report property in the City of St. Louis for assessment in the City of St. Louis.

"We also enclose herewith a letter of the Assessor of the City of St. Louis requesting an opinion and inquiring as to whether the Attorney-General's opinion of March 30, 1951, the conclusions of which is as follows,

'It is therefore the opinion of this department that tangible personal property located in the City of St. Louis and owned by a resident of St. Louis County shall be returned for taxation purposes by such person to the assessor of the City of St. Louis in accord with the provisions of Section 137.495 and not to the assessor of St. Louis County, the county of his residence,'

is still in effect."

The opinion of this office dated March 30, 1951, to which you refer was based upon the language of Section 137.495 as then in effect. This section by its terms applied only to the City of St. Louis. To the extent here relevant, it required every person subject to taxation and owning or controlling taxable tangible personal property situated in such city to return such property to the assessor of the City. That law was passed at the same (1945) session of the General Assembly at which Section 137.090 was passed. The latter section provided in part that all tangible personal property situate in a county other than the one in which the owner resides shall be assessed in the county where the owner resides. In order to give effect to both laws, this office ruled that tangible personal property located in the City of St. Louis must be returned for taxation to the assessor of the City of St. Louis, even though the owner resides in another county. It also may be noted that Section 137.490, as it then read, specifically required the assessor to assess all taxable tangible personal property within the city.

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Sections 137.490 and 137.495 were amended in 1959 by House Bill No. 108, a revision bill enacted by the 70th General Assembly. As so amended, Section 137.490 no longer requires the assessor to assess all taxable tangible personal property located within the city. Instead, as amended, it provides, to the extent here relevant as follows:

"The assessor, or his deputies under his direction, shall assess \* \* \* all tangible personal property taxable by the city under the laws of this state."

And Section 137.495 has been amended to read, so far as here relevant:

"Every person \* \* \* subject to taxation under the laws of this state and owning or controlling tangible personal property taxable by [the city of St. Louis] shall file with the assessor of [the city] a return listing all such tangible personal property \* \* \*"

Hence, under the statutes as amended in 1959, only tangible personal property which is taxable by the City of St. Louis under the laws of the state may be assessed for taxation by the assessor of such city. He may no longer assess for taxation property of individuals simply because such property is situated within the city without regard to the residence of the owner. This conclusion is in accord with the revisor's notes contained on the original House Bill No. 108 explaining the purpose and effect of the proposed amended sections. Under the proposed new Section 137.490, the following explanation appears:

"This and the following section provide only for the assessment of taxable tangible personal property situated within the city. The language is changed to conform to the policy of the state of assessing personalty in the county where the owner resides."

And under the proposed new Section 137.495 there appears the following revisor's note:

"See explanation following preceding section."

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Section 137.090, RSMo 1959, which formerly applied to all counties except only the City of St. Louis now applies to the City of St. Louis as well. Attention is directed to the 1961 amendment to Section 137.090 by House Bill 636, which requires that houseboats, cabin cruisers and automobile trailer houses used for lodging shall be assessed in the county where located. Hence, all taxable tangible personal property owned by individuals situated in a county other than the one in which the owner resides (except houseboats, cabin cruisers and automobile trailer houses used for lodging) may be assessed for taxes only in the county of the owner's residence.

The opinion dated March 30, 1951, to Honorable Clarence Evans, Chairman, State Tax Commission, is no longer in accord with the law of this state and should not be followed.

CONCLUSION

It is the opinion of this office that tangible personal property located in the City of St. Louis and owned by an individual resident of St. Louis County or of any other county (except houseboats, cabin cruisers and automobile trailer houses used for lodging) shall be returned for taxation by such person to the assessor of the county of his residence and not to the assessor of the City of St. Louis.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Joseph Nessenfeld.

Yours very truly,

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THOMAS F. EAGLETON  
Attorney General

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