

Opinion No. 170 Answered by Letter  
(Waldo)

April 19, 1963



Honorable Charles G. Hyler  
Prosecuting Attorney  
St. Francois County  
Farmington, Missouri

Dear Mr. Hyler:

This is in answer to your letter of April 16, 1963, in which you request an opinion of this office concerning the assessment of certain vehicles.

We are enclosing for your information a copy of an opinion of this office issued on March 7, 1949, to Honorable Clarence Evans, Chairman, State Tax Commission of Missouri, Jefferson City, Missouri, and a copy of an opinion of this office issued January 25, 1962, to Honorable John A. Williams, Chairman, State Tax Commission, Jefferson Building, Jefferson City, Missouri.

These opinions hold that the tangible personal property is to be assessed in the county of the owner's residence rather than in the county in which the property may be located. In effect, the assessment of the vehicles in your letter would then depend upon the residence of the owner of the vehicles. We point out that these opinions do not deal with corporate property and that vehicles owned by corporations would be covered by Section 137.095, RSMo 1959.

I trust that these previously issued opinions which we are sending in this letter will be sufficient to answer your question without the necessity of issuing a formal opinion to you on this matter.

Very truly yours,

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THOMAS F. EAGLETON  
Attorney General

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