

ASSESSORS:
ASSESSMENT OF PERSONAL PROPERTY:
TAXATION:
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AGRICULTURAL FIELD CROPS:

1. Section 137.115(2), RSMo 1959, respecting the assessment for taxation of agricultural field crops, does not violate Art. X, Sec. 4 (a) and (b) of the Constitution of Missouri and is constitutional.

2. The taxpayer should claim his right to exemption under Section 137.115 by informing the assessor when taxable personal property consists of agricultural field crops in an unmanufactured condition intended to be used solely as seed or in the feeding of livestock or poultry.

March 9, 1964

OPINION NO. 73

Honorable Thomas E. Caton
State Representative
Holt County
Mound City, Missouri



Dear Mr. Caton:

This office is in receipt of your request for an opinion which asks two questions.

1. The first question may be stated as follows:

"Whether or not subsection 2 of Section 137.115, RSMo 1959, may now be deemed unconstitutional because of the language in the case of Drey vs. State Tax Commission, 345 SW2d 228."

Section 137.115 relates to the time and manner of assessing tangible personal property. Art. X, Sec. 4(a) and Sec. 4(b), Constitution of Missouri, relates to the classifications of taxable property. The case of Drey vs. State Tax Commission, 345 SW2d 228, dealt only with the assessment of real property, and the Drey case holds that there are no subclassifications of real estate for the purposes of taxation. Subclassification of tangible personal property, however, is authorized by the Constitution and has been validly accomplished in Section 137.115.

Honorable Thomas E. Caton

Therefore, in our opinion, Section 137.115 does not violate the constitutional prohibition and is therefore valid and constitutional.

2. Your second question may be stated as follows:

"How should a taxpayer claim his right to preferential tax treatment of agricultural feed crops to be used solely as seed or in the feeding of livestock or poultry under Section 137.115."

Under Section 137.115, the assessor has the duty to ascertain from the taxpayer a list of all his tangible personal property, and this would include agricultural field crops in an unmanufactured condition. If such crops properly fall within this exemption so as to make them taxable at ten per cent of their true value, then the taxpayer can so advise the assessor and claim the exemption. In order to ascertain whether or not the taxpayer is entitled to this exemption, it would be appropriate for the assessor to make inquiries and ascertain the facts.

CONCLUSION

1. Section 137.115(2), RSMo 1959, respecting the assessment for taxation of agricultural field crops, does not violate Art. X, Sec. 4 (a) and (b) of the Constitution of Missouri and is constitutional.

2. The taxpayer should claim his right to exemption under Section 137.115 by informing the assessor when taxable personal property consists of agricultural field crops in an unmanufactured condition intended to be used solely as seed or in the feeding of livestock or poultry.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Paul N. Chitwood.

Very truly yours,


THOMAS F. EAGLETON
Attorney General