

February 18, 1964



Honorable Herman G. Kidd
Representative, Randolph County
Route No. 1
Jacksonville, Missouri

Dear Mr. Kidd:

This is in reply to your inquiry concerning the tax status of Community Memorial Hospital in Moberly, Missouri.

You indicate that the hospital is a domestic corporation organized under the Not-for-Profit corporate act of Missouri. This office issued an opinion dated February 12, 1959, holding that this corporation's charter and by-laws were consistent with its being a tax-exempt organization.

You further indicate that pursuant to the provisions of Section 137.270, RSMo 1959, the county court of Randolph County did correct erroneous assessments of the property of the said hospital for the years 1958, 1959, 1960, 1961, and 1962, by reducing the assessments to zero and striking from the collector's accounts the delinquent taxes, upon the ground that the said hospital was in fact a charitable organization using its property for charitable purposes, under Section 137.100, RSMo 1959, and Article X, Section 6, Constitution of Missouri. This office, in an opinion issued on June 12, 1963, ruled that the county court had jurisdiction to correct taxes extended against exempt property.

You inquire as to whether Section 94.050, RSMo 1959, precludes the city from correcting its previous assessments for these same years and thereby making them conform to the assessment records previously corrected by the Randolph County Court. Section 94.050 provides as follows:

"The city council shall have no power to relieve any person from the payment of any tax, or exempt any person from any burden imposed by law."

Honorable Herman G. Kidd

We believe that this section has no application to the problem here involved. It simply prohibits any action on the part of the city council which would relieve any person from paying any lawful tax or burden imposed by law. If, in the present instance, the hospital was erroneously assessed, then of course such erroneous assessment would not constitute a lawful tax or a burden imposed by law.

We have read the other statutory sections cited in your inquiry and we believe that the law can be summarized as follows: The county court has authority to hear and determine allegations of erroneous assessment at any term of the court before the taxes are paid, on appropriate application therefor. If the municipal corporation in the county involved has likewise levied or attempted to levy an erroneous assessment, the city council has the power and authority to correct the erroneous assessments.

We hope that the above discussion will be helpful in resolving the questions here involved.

Very truly yours,

THOMAS F. EAGLETON
Attorney General

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