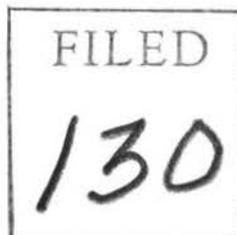


May 9, 1968

Opinion No. 130  
Opinion No. 467(1967)  
(Answered by Letter - Duff)

Honorable William J. Esely  
Prosecuting Attorney of  
Harrison County  
P.O. Box 104  
Bethany, Missouri 64424



Dear Mr. Esely:

This opinion is in response to your question whether certain real estate, owned by North Harrison Reorganized School District III, is exempt from taxation.

The Missouri Constitution specifically provides that, "All property, real and personal, of the state, counties and other political subdivisions, and non-profit cemeteries, shall be exempt from taxation; . . . ." MO. CONST. article X, § 6. Section 137.100 (2), RSMo 1959, makes a similar exemption.

Article X of the Constitution, section 15, defines the term "other political subdivision", to include school districts. "The term 'other political subdivision,' as used in this article, shall be construed to include townships, cities, towns, villages, school, road, drainage, sewer and levee districts and any other public subdivision, public corporation or public quasi-corporation having the power to tax." MO. CONST. article X, § 15. There is no question that a public school district is a political subdivision of the state. *Smith v. Consolidated School District No. 2*, 408 S.W. 2d 50 (1966).

Article X, § 15, is new in the Constitution of 1945. However, a school district's land was exempt from taxation even under the previous constitution. The Constitution of 1875 provided that, "The property, real and personal, of the State, counties and other municipal corporations, and cemeteries, shall be exempt from taxation. . . ." MO. CONST. article X, § 6 (1875). The term "Municipal Corporation" was interpreted broadly to include a public school district. Attorney General's Opinion No. 51, issued to the

Honorable William J. Esely

Honorable Marion E. Lamb, September 13, 1939, held a school district is a "municipal corporation" and all its lands are exempt from taxation under the MO. CONST. article X, § 6 (1875).

A public school district is a political subdivision of the State and all its land is exempt from taxation under the MO. CONST. article X, § 6.

Yours very truly,

NORMAN H. ANDERSON  
Attorney General

DD:lch