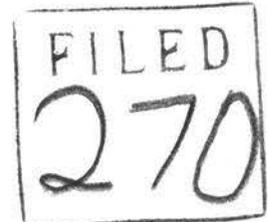


TAXATION:  
COUNTY COURT:  
EXEMPTIONS FROM TAXES:

Property owned by a corporate unit of the Girl Scouts of America which is used regularly, completely and exclusively for charitable purposes, is exempt from taxation under the constitution and laws of the state.

OPINION NO. 270

May 14, 1968



Honorable Robert S. Drake, Jr.  
Prosecuting Attorney  
P. O. Box 26  
Warsaw, Missouri 65355

Dear Mr. Drake:

This is in response to your request for an opinion regarding the tax status of the Girl Scout Camp in Benton County, which is known as Camp Oakledge.

It is our understanding that the camp consists of 250 acres and is owned by the Kansas City Area Council of Girl Scouts which is an incorporated unit of the Girl Scouts of America. We are further informed that in the Summer of 1966, 523 girls attended 12 day Established camp sessions and an additional 50 were there for 7 day Sampler sessions. Over 600 girls used the facilities for 2 or 3 day troop camp in the course of the year. We also understand that no revenue is derived from any commercial activities, although certain fees are charged for the sessions. The policy is stated to be: "charge only enough to defray the cost of operation;" and as a consequence, in 1966 the income was substantially less than the expense of operation.

The operation of the camp and the structure of the organization for all purposes appears to be quite similar to that of the St. Louis Council of the Boy Scouts of America and their use of the Beaumont Reservation as considered in St. Louis Council, Boy Scouts of America v. Burgess et al, 240 S.W.2d 684 (1951). In that case the Supreme Court, en Banc, relied upon the provisions of Section 6, Article X, of the Constitution and Section 137.100 RSMo.

Section 6, Article X, of the Constitution states as follows:

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"All property, real and personal, of the state, counties and other political subdivisions, and nonprofit cemeteries, shall be exempt from taxation and all property, real and personal, not held for private or corporate profit and used exclusively for religious worship, for schools and colleges, for purposes purely charitable, or for agricultural and horticultural societies may be exempted from taxation by general law. All laws exempting from taxation property other than the property enumerated in this article, shall be void."

Section 137.100(5), states:

"All property, real and personal actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes."

It appears therefore from the information that we have that the camp is used for scouting purposes on an actual and regular basis and that this user is exclusive and consists of all the area involved within the holding of the Burgess case. Based upon these principles we hold that the property involved is within the cited statutory and constitutional exemptions. Your attention is also called to a prior opinion of this office which is attached, Opinion No. 28, dated December 20, 1935, directed to Mrs. Clifford Fischer. In that opinion we held that certain lots belonging to a Council of the Girl Scouts of America, as well as the belongings thereon, were exempted from taxation by the State of Missouri under the former Section 6, Article X, of the Constitution, for the reason that they were being used exclusively for charitable purposes.

Insofar as the present assessments are concerned, we have held consistently that a county court has jurisdiction to

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correct taxes which have been erroneously extended against exempted property. The county court may also in this instance, acting upon the premises above stated, correct whatever assessments are on the tax rolls at the time and reduce them to zero. The opinions I refer to and which are attached, are respectively: Nos. 105, dated February 18, 1964, to the Honorable Herman G. Kidd; 199 dated June 12, 1963, to the Honorable Herman G. Kidd; and 66 dated January 15, 1944, to the Honorable J. F. Newton.

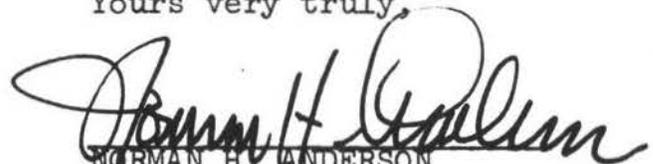
The exemption will continue of course, presuming no change in the law, as long as the user of the land is continuous, complete, and exclusively for charitable purposes.

#### CONCLUSION

It is the opinion of this office that property owned by a corporate unit of the Girl Scouts of America which is used regularly, completely and exclusively for charitable purposes, is exempt from taxation under the constitution and laws of the state.

The foregoing opinion, which I hereby approve, was prepared by my assistant John C. Klaffenbach.

Yours very truly,

  
NORMAN H. ANDERSON  
Attorney General

Enclosures (opinions):  
No. 28, Fischer, 12-19-35;  
No. 104, Kidd, 2-18-64;  
No. 199, Kidd, 6-12-63; and  
No. 66, Newton, 1-15-44.