

February 24, 1970

Answered by Mansur
OPINION LETTER NO. 106

Honorable Ralph W. Gilchrist
Prosecuting Attorney
Polk County Court House
Bolivar, Missouri 65613



Dear Mr. Gilchrist:

This is in response to your recent letter for an opinion from this office concerning the authority of the county assessor to assess personal property of an incorporated co-operative association, when such property is located in said county and property has been leased to customers of the co-operative.

We are enclosing herewith an opinion issued by this office on July 13, 1953, in which we held personal property belonging to the Pure Milk Producers Association, a co-operative association, organized under Section 274.180 RSMo 1949, is subject to taxation.

We are also enclosing herewith an opinion issued by this office on October 23, 1963, holding that personal property belonging to a corporation leased to another corporation or to an individual may be assessed to the corporate lessor or to the corporate lessee in the county in which the property is located or to the individual lessee in the county where he lives.

We believe these opinions answer the questions you have submitted concerning the assessment of property in the hands of the lessee which is owned by a co-operative organization.

In answer to your question whether Section 53.060, RSMo

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1959, applies to third class counties, it is our view that it does.

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

Yours very truly,

JOHN C. DANFORTH
Attorney General

Enclosures:

Op. 7-13-53, Bush

Op. No. 59
10-23-63, Chapman