

(Answer by Letter) Mansur

March 24, 1970

OPINION LETTER NO. 174

Honorable James L. Paul
Prosecuting Attorney
McDonald County Court House
Pineville, Missouri 64856



Dear Mr. Paul:

This is in answer to your request for an opinion from this office as follows:

"Would you please furnish this office an opinion on the following questions.

"Are land sites required by the housing authority of local cities under the "HUD" program, subject to taxation."

"If your answer to the above question is in the negative, then 'are homes which are build on these sites for the low income people and elderly people, which are rented by the local housing authority, subject to assessment and taxation.'"

In answer to your first question, we are enclosing herewith Opinion No. 391 issued by this office on January 23, 1964 to the Honorable Lon J. Levvis, holding property of a municipal housing authority is exempt from ad valorem taxes levied prior to its acquisition. It is our view that property acquired by the municipal

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housing authority is exempt from ad valorem taxes after it is acquired by the municipal housing authority.

In answer to your second question, we believe the homes built by the housing authority on the land acquired by a municipal housing authority which are rented by the housing authority to low income people and elderly people is likewise exempt from ad valorem taxes.

Bader Realty & Investment Co. v. St. Louis Housing Au. 217 S.W.2d 489 (Mo En Banc 1949).

If you have any further questions, please advise.

Yours very truly,

JOHN C. DANFORTH
Attorney General

Enclosure:

Op. 19
1-23-64, Levvis