

PUBLIC WATER SUPPLY DISTRICTS:  
TAXATION (EXEMPTIONS):

Public water supply districts formed under the provisions of Section 247.-010 to 247.220, RSMo, are not subject to the payment of property taxes.

OPINION NO. 236

May 1, 1970

Honorable Lowell McCuskey  
Prosecuting Attorney  
Osage County Court House  
Linn, Missouri 65051



Dear Mr. McCuskey:

This is in response to your request for an official opinion on the question whether Public Water Supply Districts formed under the provisions of Section 247.010 to 247.220, RSMo 1959, are subject to payment of property taxes.

Section 247.010 expresses the intention of the legislature to make available conveniences in the use of water to the many inhabitants of the state now denied such conveniences and thereby promote health, sanitation and the public welfare.

Section 247.020, RSMo, states that such districts shall be public corporations. Under Section 247.050, RSMo, these public corporations are empowered through the county court to tax all taxable property within the district. Section 247.120, RSMo, sets forth the manner in which such taxes shall be levied and collected.

Article X, Section 6 of the Constitution of Missouri provides in part:

"All property, real and personal, of the state, counties and other political subdivisions, . . . shall be exempt from taxation; . . ."

Article X, Section 15 of the Constitution sets forth the definition of the term "other political subdivision" as follows:

"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."

Honorable Lowell McCuskey

Inasmuch as public water supply districts are public corporations having the power to tax, they are political subdivisions as defined in the Constitution.

Section 137.100, RSMo, provides that land and other property belonging to any city, county, or other political subdivision in this state "shall be exempt from taxation for state, county or local purposes."

These constitutional and statutory provisions are in accord with the general rule that public property and the various instrumentalities of government are not subject to taxation. They are also in accord with the principal stated by the court in Normandy Consol. School Dist. of St. Louis v. Wellston Sewer Dist. of St. Louis County, 77 S.W.2d 477, l.c. 478 (St.L.Ct.App. 1934) that ". . . to require public funds to be paid out for taxes would necessarily divert such funds from the true public use which they are otherwise designed to serve. . . ."

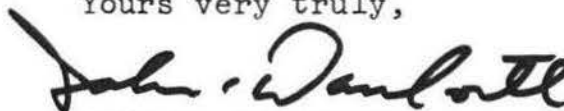
It appears therefore that the exemption from taxation accorded to cities and counties by Section 137.100 applies in the same manner and to the same degree to other political subdivisions such as public water supply districts.

#### CONCLUSION

It is the opinion of this office that public water supply districts formed under the provisions of Section 247.010 to 247.220, RSMo, are not subject to the payment of property taxes.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, L. J. Gardner.

Yours very truly,



JOHN C. DANFORTH  
Attorney General