

March 10, 1971

Opinion Letter No. 189
Answered by Klaffenbach

Honorable Donald B. Clark
Assistant County Counselor
Jackson County
Court House Suite 202
Kansas City, Missouri 64106



Dear Mr. Clark:

This letter is in answer to your request for an opinion in which you state:

"The problem presented by the Jackson County Assessor relates to aircraft owned and operated privately from air fields in Jackson County, which aircraft are also hangared and maintained at an airport in Jackson County. The owners of such aircraft, being also residents of Jackson County, do not reside in the same school district in which the airport is located and within which the hangar and maintenance and facilities where the aircraft are operated. By reason of the fact that aircraft are not included in the specific exception under Section 137.090, it is presumed that all such aircraft are properly assessable in Jackson County as the county of the owner's residence. In making such assessment, however, the assessor must determine and allocate to a specific school district the portion of the tax revenue resulting from the personal property tax levied against that aircraft. Where the physical situs of the aircraft is within one school district and the residence of the owner is in another, all within the limits of Jackson County, an opinion is requested as to which school district is entitled to the revenue and of course, which tax levies should be applied."

As you noted in your question Section 137.090 RSMo. 1969 was amended and an exception made with respect to houseboats, cabin cruisers and automobile trailer houses used for lodging. No such exception was made for airplanes and therefore there is no reason to believe that airplanes would be treated in any way different than other not excepted personalty.

Honorable Donald B. Clark

Therefore in answer to your question we are enclosing Opinion No. 21, dated December 21, 1954 to the Honorable Dick B. Dale, Jr. wherein this office held that tangible personal property of an individual should be assessed to the benefit of the school district wherein the owner of the property resides even though such property itself is located in another school district within the same county.

Very truly yours,

JOHN C. DANFORTH
Attorney General

Enclosure: Opinion No. 21,
December 21, 1954,
Dale