

May 4, 1973

OPINION LETTER NO. 137
Answer by Letter - Klaffenbach

Mr. Harold L. Fridkin
Jackson County Counselor
415 East 12th Street
Kansas City, Missouri 64106



Dear Mr. Fridkin:

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

"Is a building being constructed for educational or religious purposes exempt from taxation under Section 137.100(5) RSMo."

You have not furnished us with precise information respecting the facts giving rise to your request and we assume that you are not referring to buildings owned by the state or a political subdivision.

We believe that your question is answered by our Opinion No. 307, dated June 25, 1970, to Crow, copy enclosed, in which we held that a building in the course of construction intended to be used for charitable purposes but not so used at the time fixed for assessment of taxes is not exempt from taxation.

The question posed in that opinion also concerned religious purposes and therefore your question in that respect is directly answered by that opinion. While we did not consider educational purposes in that opinion, we are of the view that the reasoning is applicable and that such buildings in the course of construction and not used at the time for such purposes are subject to taxation.

Very truly yours,

JOHN C. DANFORTH
Attorney General

Enclosure