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COUNTY AUDIT DIVISION

JOHN C. DANFORTH  
ATTORNEY GENERAL

OFFICE OF THE  
ATTORNEY GENERAL OF MISSOURI  
JEFFERSON CITY

January 18, 1974

*File*  
*" Taxation*

OPINION LETTER NO. 100

Honorable Larry R. Marshall  
Missouri Senate, 19th District  
Room 319, Capitol Building  
Jefferson City, Missouri 65101

Dear Senator Marshall:

This letter is in response to your inquiry asking whether a levee district has authority to levy a tax on the real property of a public water supply district.

We assume you refer to levee districts which are organized under the provisions of Chapter 245, RSMo, and public water supply districts organized under the provisions of Chapter 247, RSMo. Such a water supply district is a political subdivision of the state of Missouri under the provisions of Section 15 of Article X of the Missouri Constitution and as such is exempt from taxation under the provisions of Section 6 of Article X of the Missouri Constitution.

In this respect we enclose a copy of our Opinion 97, dated September 23, 1948, to Wilson, holding that real estate owned by a municipality is exempt from taxation.

Very truly yours,

JOHN C. DANFORTH  
Attorney General

Enclosure: Op. No. 97  
9-23-48, Wilson