

Attorney General of Missouri

JEFFERSON CITY

65102

March 3, 1980

JOHN ASHCROFT
ATTORNEY GENERAL

(314) 751-3321

OPINION LETTER NO. 66

The Honorable Leroy Blunt
Representative, District 145
Route 1, Box 251
Strafford, Missouri 65757

Dear Mr. Blunt:

This letter is in response to your request for an opinion asking whether a senior citizen complex, which is a not-for-profit corporation and is specifically built for housing lower-income people in the sixty-five year and older age bracket, is exempt from property taxes.

You also state:

Four such complexes exist in Webster County. They were built and are being operated in accordance with the rules and regulations stipulated by FHA. Because they are a non-profit organization and provide housing for low income people over 65 they feel they should not pay real estate taxes.

It is our view that the recently decided case of Franciscan Tertiary Province v. State Tax Commission, 566 S.W.2d 213 (Mo. banc 1978), is applicable to the question that you present. For your convenience, we have enclosed a copy of the court's opinion in that case.

We do not have the details concerning the organization of which you speak, and we do not purport to determine whether such a not-for-profit corporation would be tax exempt under the rule of Franciscan Tertiary Province v. State Tax Commission. However, it seems clear that, if the organization meets the requirements stated in that case, it would be eligible for such tax exemption. Clearly the determination of tax exempt status must

The Honorable Leroy Blunt

be made in each individual case and cannot be assumed merely from the fact that the organization involves a senior citizen complex and is organized under the not-for-profit corporation statutes.

Very truly yours,

A handwritten signature in black ink that reads "John Ashcroft". The signature is written in a cursive, flowing style with a prominent initial "J" and a long, sweeping tail.

JOHN ASHCROFT
Attorney General

Enclosure
Copy Court's Opinion
566 S.W.2d 213 (Mo.Banc 1978)