

SCHOOL DISTRICTS: : Tangible personal property of an individual  
TAXATION: : should be assessed to the benefit of the  
PERSONAL PROPERTY: : school district wherein the owner of the  
: property resides, even though such property  
: itself be located in another school district  
: within the same county.  
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December 21, 1954

Honorable Dick B. Dale, Jr.  
Prosecuting Attorney  
Ray County  
Richmond, Missouri

Dear Mr. Dale:

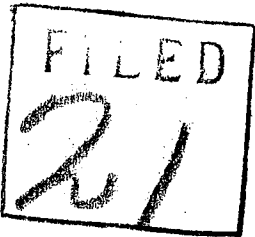
By letter dated December 15, 1954, you requested an opinion of this office on the following question:

"Where a property owner, who is a resident of Ray County, Missouri, residing in the City of Richmond, and owning the real estate on which he resides, and also owns tangible personal property such as livestock which is situated outside of the City of Richmond, and in a different school district, is the tangible personal property assessed in the same school district as where the tax payer resides on his own real estate, or is the tangible personal property assessed in the school district in which it is situated?"

Section 137.090, RSMo 1949, makes the following provision:

"All tangible personal property of whatever nature and character situate in a county other than the one in which the owner resides shall be assessed in the county where the owner resides, except tangible personal property belonging to estates, which shall be assessed in the county in which the probate court has jurisdiction."

The above section does not explicitly answer your question. However, in State ex rel. vs. Pearson, 273 Mo. 72, 199 S.W. 943, it is said that what is now Section



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137.090 establishes the doctrine that personal property follows the owner for purposes of taxation. In the Pearson case, the defendant was a resident of one school district in Dade County, and owned and operated a farm within another school district within the same county. On the farm were horses, cattle, farming implements, etc. owned by defendant. The County Collector sued to recover school taxes upon the personal property on the farm, for the use of the school district in which defendant resided. The court held that the personal property on the farm was taxable in the school district of defendant's residence. The factual situation in the Pearson case and the one at hand are virtually identical. And, in State ex rel. Kelly vs. Shepperd, 218 Mo. 656, 131 Am. St. Rep. 568, the Supreme Court concluded that personal property is taxable in the school district of the owner's residence, rather than the district wherein the property is located.

Thus, we conclude that the taxable personal property of an individual should be assessed and taxed in the district wherein the owner resides.

#### CONCLUSION

It is, therefore, the opinion of this office 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 be located in another school district within the same county.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Paul McGhee.

Very truly yours,

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JOHN M. DALTON  
Attorney General