

TAXATION: Re: property acquired by municipality for use as airport is exempt from taxation.

March 8, 1945



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Honorable Charles E. Ginn  
Prosecuting Attorney  
Mt. Vernon, Missouri

Dear Sir:

Reference is made to your letter under date of March 2, 1945, requesting an official opinion of this office, and reading as follows:

"Some four years ago, the City of Monett purchased a tract of land of 160 acres which lies in Lawrence County adjoining the city limits of the City of Monett. The land was bought and used for a municipal air port, and it is my understanding that it was leased to an operator for a certain compensation. Recently, the City of Monett has sold this tract of land, and although the land was assessed by the assessor of Lawrence County, Missouri, there has been no taxes paid on the property since its purchase by the City of Monett. The City of Monett has now asked the County Court of Lawrence County to abate the taxes assessed against this property, that is, the taxes assessed against the property while it was owned by the City. May I have your opinion as to whether or not these taxes should be abated?"

Upon the question of property such as you describe being exempt from taxation, an opinion was written by this office under date of June 13, 1944, directed to the Honorable

March 8, 1945

Curtis J. Quimby, Prosecuting Attorney, Cole County, Jefferson City, Missouri. For your information, a copy of such opinion is enclosed herewith.

In the light of the conclusion reached in that opinion that such municipally owned real property is exempted from taxation, it appears that no taxes such as are described in your inquiry could have been legally collected, based upon the ownership of the real property.

CONCLUSION

In the premises, it is our opinion that the real property described in your inquiry, which was owned by the City of Monett for the purpose of the operation of a municipal airport thereon, was at all times during the period of municipal ownership exempt from taxation; and that any taxes now appearing upon the tax books of Lawrence County which apparently constitute a lien upon such real property, and which were purportedly levied during the period of ownership by the City of Monett, should be abated.

Respectfully submitted

WILL F. BERRY, Jr.  
Assistant Attorney General

APPROVED:

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J. E. TAYLOR  
Attorney General

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