

TAXATION AND REVENUE: Tangible personal property of Missouri corporations to be assessed in county or counties where situated on the first day of January of each calendar year.



March 11, 1954

Mr. Douglas Mahnkey,  
Prosecuting Attorney  
Taney County  
Forsyth, Missouri

Dear Sir:

Reference is made to your request for an official opinion of this department reading as follows:

"Our Assessor comes to me with this problem;

"There are two large construction companies on road and bridge jobs here and both are Missouri corporations. Some one from the Tax Commission advised the County Court that all the equipment of the companies located here on the job on January 1, 1954 would be assessed here in Taney County, Missouri.

"Question: Would the trucks, dozers, and other heavy machinery be assessed here which was located here on January 1, 1954?"

Your attention is directed to Section 137.095, RSMo 1949, which reads as follows:

"All tangible personal property of business and manufacturing corporations shall be taxable in the county in which such property

Honorable Douglas Mahnkey

may be situated on the first day of January of the year for which such taxes may be assessed, and every business or manufacturing corporation having or owing tangible personal property on the first day of January in each year, which shall, on said date, be situated in any other county than the one in which said corporation is located, shall make return thereof to the assessor of such county or township where situated, in the same manner as other tangible personal property is required by law to be returned."

In connection with the quoted statute it is our thought that Section 137.140 is also pertinent with respect to the duties enjoined upon the several county assessors of the various counties of this state. The latter statute reads as follows:

"The real and tangible personal property of all corporations operating in any county in the state of Missouri and in the city of St. Louis, and subject to assessment by county or township assessors, shall be assessed and taxed where situated."

#### CONCLUSION

In the premises we are of the opinion that the tangible personal property of domestic business and manufacturing corporations of the State of Missouri is to be assessed in the county or counties wherein such tangible personal property may be physically situated on the first day of January of each calendar year.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Will F. Berry, Jr.

Very truly yours,

JOHN M. DALTON  
Attorney General

WFB:vlw