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January 23, 1978

OPINION LETTER NO. 22

Mr. Carl R. Noren, Director
Missouri Department of Conservation
2901 North Ten Mile Drive
Jefferson City, Missouri 65101

Dear Mr. Noren:

This letter is in response to your question asking whether a tract of land located in Maries County, Missouri and known as "Clifty Creek natural bridge tract", owned by the L-A-D Foundation, Inc., is exempt from state and local taxes. In our Opinion 120-1976, this office answered a request by the Director of the Department of Natural Resources concerning the status of other land leased to a state agency under a substantially similar lease agreement by the L-A-D Foundation, in which we concluded that it was entitled to tax exemption. A copy of that opinion is attached.

The tract of land subject to your opinion request is more particularly described as follows:

"The Northwest Quarter (NW 1/4) of Section 12, and the Southeast Quarter (SE 1/4) of the Southeast Quarter (SE 1/4), and the South Half (S 1/2) of the Southwest Quarter (SW 1/4) of the Southeast Quarter (SE 1/4), and the South Half (S 1/2) of the South Half (S 1/2) of the Southeast Quarter (SE 1/4) of the Southwest Quarter (SW 1/4) of Section 1, Township 38 North, Range 10 West, containing 230 acres, more or less."

Mr. Carl R. Noren

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The facts involved with respect to this tract and lease arrangement are sufficiently similar to those involved in Opinion No. 120, that it is our opinion the earlier opinion is controlling with respect to this tract, in its present condition.

Therefore, it is the opinion of this office that the Clifty Creek natural bridge tract, in its present condition, is exempt from taxation under the laws of Missouri.

Very truly yours,

A handwritten signature in cursive script, reading "John Ashcroft", with a long horizontal flourish extending to the right.

JOHN ASHCROFT
Attorney General

Enclosure: Op. Ltr. No. 120, 1976