

SCHOOL DISTRICTS:
TAXATION:
PERSONAL PROPERTY:

A property owner who resided in one school district on January 1, 1957, and moved to another school district in the same county prior to the date of assessment, is liable for personal property taxes in the school district in which he resided on the date of actual assessment.

May 9, 1957



Honorable Roy W. McGhee
Prosecuting Attorney
Wayne County
Greenville, Missouri

Dear Sir:

Your recent request for an official opinion reads:

"A property owner who resided in one school district in this county on January 1, 1957 and who moved to another school district in the same county prior to the date of actual assessment is liable for personal property taxes in which of the two school districts?"

On April 17, 1957, following, in response to a letter of ours you wrote as follows:

"Thank you for your letter of April 12 and enclosures relative to my recent request for an opinion concerning a personal property assessment question.

"The enclosures which you forwarded are very informative but I am afraid they do not answer the question which I propounded. My problem is one of date or time rather than place. To rephrase the question: Is personal property to

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be assessed on the basis of the owner's residence as of January 1 or on residence as of the date of actual assessment?"

We believe that the law on this point is set forth in Section 165.083, RSMo 1949, which reads:

"Upon receipt of the estimates of the various districts, the county clerk shall proceed to assess the amount so returned on all taxable property, real and personal, in each district, as shown by the last annual assessment for state and county purposes, including all statements of merchants in each district of the amount of goods, wares and merchandise owned by them and taxable for state and county purposes; provided, the levy thus extended shall not exceed in any one year the following rates on the hundred dollars assessed valuation; for sinking fund, forty cents; for interest fund, the number of cents necessary to produce the amount required to pay the interest on the bonded debt of the district; for other funds, eighty-nine cents in the city of St. Louis, one dollar in other districts formed of cities and towns, sixty-five cents in all other districts, and such additional rate or rates in each case as may have been legally authorized by the qualified voters of the district; all of which shall be extended by the county clerk upon the general tax books of the county for said year in separate columns arranged for that purpose; and the county clerks shall list the names of all persons owning any personal property who do not reside in any school district, and the value thereof; also, list all lands and town lots in any territory not organized into a school district, and shall levy a tax of sixty-five cents on the hundred dollars valuation on all such taxable property, said taxes to be collected as other taxes and distributed as provided in section 161.030, RSMo

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1949; and it shall be the duty of the county assessor in listing personal property to take the number of the school district in which the taxpayer resides at the time of making his list, to be by him marked on said list, and also on the personal assessment book, in columns provided for that purpose. (R.S. 1939, §10395, A.L. 1945, p. 1629)"
(Emphasis ours.)

The only apparent purpose of the underscored provision is to establish in which school district the personal property of each taxpayer is taxable. Under Section 165.083, it is the duty of the county assessor in listing personal property to take the number of the school district "in which the taxpayer resides at the time of making his list." It would seem that this language was perfectly plain. Furthermore, nothing has been found elsewhere in the statutes which could be construed to repeal, supersede, or be in conflict with Section 165.083, supra.

CONCLUSION

It is the opinion of this office that a property owner who resided in one school district on January 1, 1957, and moved to another school district in the same county prior to the date of assessment, is liable for personal property taxes in the school district in which he resided on the date of actual assessment.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Hugh P. Williamson.

Very truly yours,

John M. Dalton
Attorney General

HPW:vlw