

TAXATION AND REVENUE:

Property acquired by county under provisions of Section 205.010 for county health center purposes is exempt from taxation.

March 24, 1959



Honorable Earl L. Veatch
Prosecuting Attorney
Lewis County
Monticello, Missouri

Dear Mr. Veatch:

This is in response to your request for an opinion concerning whether property acquired under Section 205.010, RSMo, Cum. Supp. 1957, providing for the establishment and maintenance of county health centers, is taxable by the state or county taxing authorities.

Your letter reads as follows:

"We would appreciate having the opinion of your office concerning the following:

"Is property which is acquired and maintained under the provisions of Sec. 205.-010, Missouri Revised Statutes, 1949, subject to state and county taxation?"

Section 6 of Article X of the Missouri Constitution of 1945 provides, in part:

"All property, real and personal, of the state, counties and other political subdivisions, and nonprofit cemeteries, shall be exempt from taxation; * * *"

Both this provision and Section 137.100 of the Revised Statutes of Missouri, 1949, which reads in part:

"The following subjects shall be exempt from taxation for state, county or local purposes:

* * * * *

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" (2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipments and on public squares and lots kept open for health, use or ornament; * * * "

clearly indicate that county property receives a protected taxation status either from state or county taxation.

Section 205.010 itself provides that the county is to establish, maintain, manage and operate these public health centers. This section does not include the words "own" or "purchase." However, the wording clearly contemplates that the levy established by this section could be used to purchase property to effectuate the purposes enumerated by the statute. Further, Section 205.070 clearly provides for acquisition by the county, through gift, of real property or other property in connection with health centers. Likewise, Section 205.080 provides that bids for the construction of county health centers are to be made in the same manner as all other county property.

We are enclosing for your further reference copies of three previous opinions of this office; one dated November 13, 1933, addressed to Honorable Elliott M. Dampf, Prosecuting Attorney of Cole County, one dated May 11, 1936, addressed to Honorable Forrest Smith, State Auditor, and one dated October 13, 1938, addressed to Honorable Roy Coyne, Prosecuting Attorney of Jasper County, which are related to the subject-matter of your request.

CONCLUSION

Property acquired for the purposes of a county health center, as provided in Section 205.010, RSMo, Cum. Supp. 1957, is county property and, consequently, exempt from

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taxation both by the state and county, within the meaning of Section 6 Article X of the Missouri Constitution of 1945, and Section 137.100 of the Missouri Revised Statutes of 1949 exempting county property from taxation by state, county or local governments.

Yours very truly,

John M. Dalton
Attorney General

JBB:lc

3 enclosures