

OPINION
53-119

April 8, 1953 (OPINION)

TAXATION

RE: Where Personal Property Assessed

Yours of the 6th inst, re proper place of assessing personal property, has come to my desk.

You state that a certain person residing in your county owns land in Leonard Township and also in Finnegan Township, both townships being in your county. You state, further, that this person maintains his home and residence on the farm in Leonard Township. His children attend school in Leonard School District of which Leonard Township is a part, and you further state that Finnegan Township is not a part of Leonard School District.

You state, also, that this person stores his farm machinery, when it is not in use on his farm in Leonard Township. And it also appears that this farm machinery is used on other lands than Leonard and Finnegan Townships.

You ask the proper township for the taxing of this machinery, and whether the county board has the power to make the determination.

Section 57-0215 provides that unless otherwise provided, personal property shall be assessed in the township where it is situated. Since this machinery is kept, when not in use, in Leonard Township, and that is the place of actual residence, it is our opinion that this machinery must be assessed in Leonard Township.

And under section 57-0222 the county board, where there is a question as to the proper place for listing and assessing, shall determine and fix the proper place for such listing and assessing. Therefore, your county board should make the determination in this case by a resolution duly adopted and made of record in the minute book of the board. The assessor of the township in which the board determines that the property should be assessed should be properly notified by you of such determination.

So far as we have been able to determine, our court has never passed squarely upon this question.

ELMO T. CHRISTIANSON

Attorney General