

**OPINION  
50-177**

August 19, 1950            (OPINION)

**TAXATION**

**RE: Farm House Within Village Limits Subject to Taxation**

Your letter of August 16, 1950, addressed to the attorney general, has been received and contents noted.

You state that a taxpayer is the owner of approximately 16 acres of land adjoining an incorporated village. This was platted as an auditor's lot and was taxed within the village. The buildings upon this plot of land, including a barn, granary, windmill, machine shed, and other such farm buildings, were also taxed. These buildings are being used in connection with the farming of some 640 acres of farm land, part of which adjoins the 16 acre tract.

As I understand your letter, while the 16 acres plot adjoins an incorporated village it is not within the corporate limits. That being the fact, it could not be assessed within the village by reason of the fact that it is part of the 640 acres farm in connection with which it is used.

Such buildings would, therefore, be exempt as farm buildings.

However, the house on this farm which is within the corporate limits of the village would be subject to taxation.

WALLACE E. WARNER

Attorney General