

**MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

**M'SHOOGY ANIMAL RESCUE,  
APPELLANT**

**vs.**

**RONALD CHRISTMAS, ASSESSOR ANDREW COUNTY, MISSOURI,  
RESPONDENT**

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DOCKET NUMBER WD69830

DATE: NOVEMBER 24, 2009

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Appeal from:

Andrew County Circuit Court  
The Honorable Randall R. Jackson, Judge

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Appellate Judges:

Division Two: Victor C. Howard, P.J., Joseph M. Ellis and Mark D. Pfeiffer, JJ.

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Attorneys:

Richard W. Johnson, for Appellant

Steven L. Stevenson, for Respondent

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**MISSOURI APPELLATE COURT OPINION SUMMARY**

**MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

**M'SHOOGY ANIMAL RESCUE, APPELLANT**

**v.**

**RONALD CHRISTMAS, ASSESSOR ANDREW COUNTY, MISSOURI, RESPONDENT**

WD69830

Andrew County, Missouri

Before Division Two Judges: Victor C. Howard, P.J., Joseph M. Ellis and Mark D. Pfeiffer, JJ.

M'Shoogy Animal Rescue ("M'Shoogy") appeals the denial of its request for an *ad valorem* tax exemption under § 137.100(5) and article X, section 6 of the Missouri Constitution for its animal rescue facility. M'Shoogy used the property to rescue and house injured and abandoned animals, to provide low-cost veterinary services to the public, and to conduct educational tours and programs. The State Tax Commission concluded as a matter of law that the care and keeping of animals was not a charitable use of the property under § 137.100(5) and denied the requested exemption.

**REVERSED AND REMANDED.**

**Division Two holds:**

- (1) The Commission misstated and misapplied the law when it concluded that caring for and housing injured and abandoned animals is not charitable. Although the terms charitable and charity have frequently been defined in terms of aid and assistance to humans, the care and comfort of animals is generally beneficial to mankind and has been deemed to be a charitable purpose.
- (2) The Commission erred in concluding that M'Shoogy's handling of injured and abandoned animals at the request of state and local law enforcement officials was not related to the property where the animals were taken, housed, and provided medical attention.
- (3) Because of its conclusion that uses for the benefit of animals could not be charitable under the law, the Commission expressly did not address the additional issues that arose at the hearing related to the use of a part of the house on the property as a residence and occasional personal use of the claimed motor vehicles. As these issues have yet to be addressed, the cause must be remanded to the Commission to consider them.

**Opinion by: Joseph M. Ellis, Judge**

Date: November 24, 2009

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