

COUNTY COURT - Right to compromise back taxes

January 10, 1933.



Hon. E.L. Redman,
Prosecuting Attorney Gentry Co.,
Albany, Missouri.

Dear Mr. Redman:

This office is in receipt of your letter dated January 9, 1933 in which you make the following inquiry:

"There are a number of delinquent tax payers in Gentry County. Some have been delinquent as long as three or four years. The penalties in such cases amount to a large figure. The county court and county treasurer, as ex officio collector, feel (and tax payers have so offered) that if these penalties could be stricken off and forgiven by lawful and legal means, that a lot of these delinquent taxes would and could be collected. The county court is disposed so to do if they can lawfully and without any breach of duty on their part.

I am therefore asking for an opinion from your office as to whether or not such procedure can be had."

This office has heretofore written an opinion on the question of the right of county courts to compromise taxes. I think the law is clearly stated in that opinion, copy of which for your information is enclosed herewith.

I take it, however, that this opinion does not exactly cover your case, as your inquiry seems to be directed to delinquent taxes, presumably contained in a "Back Tax Book". Sec. 9950 R.S. 1929 provides that a county court may compromise delinquent taxes when the same are charged in a Back Tax Book and when it appears to the court that any tract of land or town lot contained in the Back Tax Book is not worth the amount of taxes, interest and cost due thereon as charged in said Back Tax

(Hon. E.L. Redman)

Book, or if it appears to the court that the land would not sell for the amount of such taxes, interest and cost, then the county court is authorized to compromise the taxes, interest and cost. That, of course, becomes a matter of fact for the county court to pass on.

Very truly yours,

GILBERT LAMB,
Ass't. Attorney General

APPROVED:

Attorney General