

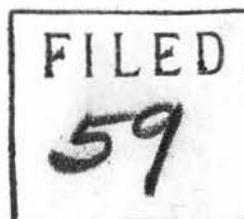
TAXATION,

DELINQUENT TAX BILLS:

The penalty on a delinquent tax bill is due and payable without previous notice to the taxpayer and begins to run on the first day of January.

October 9, 1951

10-11-51



Miss Ivella McWhorter  
Assistant Prosecuting Attorney  
Greene County  
Springfield, Missouri

Dear Miss McWhorter:

We have given careful consideration to your recent request for an opinion, which request is as follows:

"Under date of June 22, 1951, your office submitted an official opinion regarding personal taxes due on the automobiles owned by the sheriff of this county and used by his office for official duties. In that opinion you stated that personal taxes should be paid by the sheriff but the question has arisen whether or not interest is due on that amount since notice had not been given previously to the sheriff that such personal taxes were owed by him to the county, and if such interest should be paid on the amount, from what date should such interest be figured. That is, should it be figured from the first of the year or from the time that the sheriff was notified that such personal taxes were due."

Section 139.010, RSMo 1949, is as follows:

"It shall be the duty of the collectors of revenue of the several counties of the state, immediately after the receipt of the tax books of their respective counties, to give not less than twenty days' notice of the time

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and place at which they will meet the taxpayers of their respective counties, and collect and receive their taxes; said notice shall be given by posting up at least four written or printed handbills in different parts of each municipal township in said counties, and by publication for two weeks in a newspaper, if one be published in the county, in which he shall notify said inhabitants to meet the collector at such places in their respective townships as may be named therein, and the number of days, not less than three, that he will remain at each of such places for the purposes aforesaid; and it shall be his duty to attend at the time and place thus appointed, either in person or by deputy, to receive and collect such taxes; provided, the county court may relieve the collector from visiting any municipal township in his county by an order of record to be made before notice under the provisions of this section is given."

The county collector is herein required to give notice to the taxpayers unless relieved of such duty by the county court. The Supreme Court, however, has many times held that the failure of any such requirement does not invalidate the tax.

In the case of State ex rel. v. Wilson, 216 Mo. 215, l.c. 287, the court said:

"The broad principle announced and underlying all of these cases is, that when a valid assessment is shown, its entry upon the tax-book and the failure of the property-owner to pay it when due, a good cause of action is made out, and that all other requirements and proceedings are mere formalities and intended to assist and facilitate the collection of the taxes, and are not intended to be stumbling blocks and hindrances thrown in the way of a speedy collection of them."

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Moreover, the notice herein required is a public notice. The statute does not undertake to make it the duty of the collector to give individual notices to the taxpayers of the county. We fail to find any law requiring the collector or any other officer to give such notices to the taxpayers in a county of the second class; and all taxes, therefore, are due and payable without notice.

Subsection 1 of Section 139.100, RSMo 1949, is as follows:

"1. If any taxpayer shall fail or neglect to pay such collector his taxes at the time and place required by such notices, then it shall be the duty of the collector after the first day of January then next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100."

It is evident from the plain wording of this law that the penalty of a delinquent tax bill begins to run on the first day of January of the ensuing year.

CONCLUSION

It is the opinion of this office that the penalty in the form of interest is due and payable on a delinquent tax bill in a county of the second class without any previous notice to the taxpayer. It is also the opinion of this office that such interest begins to run on the first day of January of the year in which the tax becomes delinquent.

Respectfully submitted,

B. A. TAYLOR  
Assistant Attorney General

APPROVED:

  
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J. E. TAYLOR  
Attorney General

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