

COUNTY COURT.

PENALTIES: County Court has no authority to waive penalties on delinquent taxes or change time when such penalties go into effect.

February 2, 1933



Honorable Forrest Smith
State Auditor
Jefferson City, Missouri

Dear Mr. Smith:

Your inquiry in letter dated February 1, 1933,
is as follows:

"Is the County Court vested with the authority to waive the penalty of one per cent per month imposed by Section 9914, R. S. Mo. 1929, upon property taxes, referred to in that section, collected by the collector of taxes after the 1st of January; or can the County Court extend the time when such penalty will become effective?"

Article VI of Chapter 5 of the Revised Statutes of Missouri, 1929, contains a scheme for the levy, assessment and collection of taxes in the State of Missouri by the various authorities or bodies authorized to levy, assess and collect same. Subsequent sections relate to when and how such taxes shall be collected and paid. Section 9914 and Section 10152 Revised Statutes Missouri, 1929, provide penalties for the failure to pay taxes at the time when the same are required by the law to be paid.

So long as the two last named sections are in effect it is as much the duty of the collecting officers to collect the penalty as it is to collect the body of the tax itself, and there is no statute in existence in this state which expressly or impliedly authorizes the county court in Missouri to waive the collection of such penalties when the same have accrued, or to change the time fixed by statute when such penalty shall commence.

The only authority a county court has to compromise or remit interest "by which is meant penalty" on taxes is to be found in Section 9950 Revised Statutes Missouri, 1929, and that may be done only when it appears to the county court that any tract

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of land or town lot contained in a "back tax book" is not worth the amount of taxes, interest and costs due thereon, or where it appears to such court that the town lot or tract of land would not sell for the amount of such taxes, interest and costs, such court may compromise such taxes which we take it also includes interest. This section applies only to delinquent taxes as contained in a "back tax book".

It is the opinion of this department that the county court of any county in the State of Missouri does not have authority to waive the accrued penalties on delinquent taxes, nor can such court lawfully fix the time when such penalties will become effective, as that has been done by the legislature.

Very truly yours,

GILBERT LAMB
Assistant Attorney General.

APPROVED:

Attorney General.

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