

TAXATION--Delinquent taxes--interest and collector's commission as provided for in Senate Bill 94. This opinion should be cross-referenced under county collector's commission.

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9952 taxes 33

June 3rd, 1933 640

FILED  
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Hon. F. M. Brady,  
Prosecuting Attorney,  
Warsaw, Missouri

Dear Mr. Brady:

I acknowledge receipt of your request for an opinion of this office respecting interest on delinquent taxes and county collector's commission thereon, which request reads as follows:

" I would like to have you advise me what the interest will be on 1933 taxes after January 1, 1934, and what commission the county collector will be entitled to receive on such taxes."

During the past session of the Legislature, the General Assembly enacted Senate Bill 94 which was approved by the Governor on April 7th, 1933 and will become effective July 24th, 1933. This Act among many other things repealed the present section 9952, and enacted a new section 9952 parts of which read as follows:

"Section 9952--Between the first of January and the first of July of the year 1934 and annually thereafter and immediately upon the effective date of this Act, the county collector shall make out and record \* \* \* a list of lands and lots returned and remaining delinquent for taxes \* \* \* and charging them with the amount of delinquent tax \* \* \* and in addition thereto a penalty of 10 per centum on such tax delinquent from the preceding year and an additional annual ten per centum on taxes for each year prior to the preceding year \* \* \* providing however if

taxes are paid on land or lots delinquent for the preceding year at any time prior to sale thereof \* \* \* the per centum of penalty added shall not exceed one per centum per month or fractional part thereof or ten per centum annually \* \* \*

Accordingly, penalty interest on 1933 taxes after January 1st, 1934 will be 1% per month with a maximum penalty interest charge of 10% for a year or fraction thereof.

The General Assembly in Senate Bill 94 also repealed section 9969 Revised Statutes of Missouri B29 and enacted in lieu thereof a new section to be known as section 9969, which reads as follows:

"Fees shall be allowed for services rendered under the provisions of this article, as follows; to the collector, except in such cities, 2% on all sums collected; in such cities, 2% on all sums collected -- \* \* \*

It is accordingly apparent that under this new law the collector's commission on delinquent taxes has been reduced from 4% to 2%.

Respectfully submitted,

HARRY G. WALTNER, Jr.,  
Assistant Attorney-General

APPROVED:

ROY McKITTRICK  
Attorney-General

HGW/mh