

TAXATION: Sale of real estate for taxes provided for in Section 9952-A enacted by 57th General Assembly.

June 3rd, 1933 6-10



Hon. Gordon P. Dorris,  
Prosecuting Attorney,  
Alton, Missouri.

Dear Mr. Dorris:

Acknowledgment is herewith made of your request for an opinion reading as follows:

" The County Collector of this county is preparing notices to mail to all delinquent tax payers and he has requested me to secure information from your office as to date he will be compelled - under the new law - to begin filing suits on delinquent taxes. We do not understand if such suits will be brought after November, 1933, or November, 1934."

Senate Bill 94 as enacted by the last General Assembly and approved by the Governor on April 7th of this year, repealed Section 9952 of the Revised Statutes of Missouri 1929 along with a number of other Sections and enacted some fifty-two Sections in their stead, Section 9952-A reading as follows:

"All lands and lots on which taxes are delinquent and unpaid shall be subject to sale to discharge the lien for said delinquent and unpaid taxes as provided for in this Act on the first Monday of November of each year, \* \* \* "

By the provisions of this Act, suits upon delinquent taxes are practically abolished and a system of advertising and sale of the property for the taxes is established. It would accordingly, seem proper to place on your statement that the land will be sold for taxes on the first Next Monday of November 1933 if by that time the taxes are not paid.

Yours very truly,

G. WALINER, Jr.,  
Attorney-General

VD: