

TAXATION: Interest on delinquent taxes determined by section 9952  
page 429, Laws of Missouri 1933.

12-11  
December 5, 1933



Hon. John Hogan  
City Clerk  
Maplewood, Missouri

My Dear Mr. Hogan:

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

"\* \* \* For some reason or other I have been  
unable to secure a clear concise explanation  
of how interest should be figured on delin-  
quent taxes.

Section 9945 of the Revised Statutes of  
Missouri 1929, states interest shall be  
figured at 1% per month on delinquent taxes.

Section 9949 states all taxes, interest and  
clerk fees contained in the back tax book  
shall bear interest at 10% per annum until  
paid.

The fiscal year of the City of Maplewood  
ends on March 31st. Each year it has been  
the custom to prepare a 'delinquent tax book'  
for all unpaid taxes as of that date.

My understanding is this--In preparing that  
'delinquent tax book' interest should be  
figured at 1% per month but if the taxes are  
paid after March 31st then interest on the  
aggregate should be figured at 10% per annum  
from March 31st until paid.

In other words 1931 taxes would bear interest  
at 1% per month until March 31st 1933 or 15%,  
and if paid on Aug. 15th 1933 the total unpaid  
taxes, interest, and clerk fees shown by the  
delinquent tax book would bear interest for  
five months at 10% per annum.

Won't you therefor please advise me what the correct procedure is."

In dealing with your problem we direct your attention to the fact that the 57th General Assembly, by an act known as Senate Bill 94, repealed Sections 9945 and 9949 R. S. No. 1929 and enacted two new Sections in lieu thereof. These new sections are found at page 426 and 427 Laws of Missouri 1933. The following quotations are found in these two sections, respecting interest on delinquent taxes:

"Section 9945.\* \* \*All taxes hereafter becoming delinquent shall bear interest until paid as provided by Section 9952,\* \* \*"

Section 9949.\* \* \*Together with interest on the same from the day upon which said tax first became delinquent at the rate specified in Section 9952."

Section 9952, also contained in this act, is found on page 429 Laws of Missouri 1933, and provides as follows, respecting the question of interest:

"\* \* \*charging them with the amount of delinquent tax and naming the years delinquent, separately stated, and in addition thereto a penalty of ten per centum on such tax delinquent for the preceeding year and an additional annual ten per centum on taxes for each year prior to the preceeding year, and shall certify to the correctness thereof, with the date when the same was reported, and sign the same by himself, or deputy, officially; Provided, however, that if taxes are paid on land or lots delinquent for the preceeding year at any time prior to sale thereof as in this act provided the per centum of penalty added shall not exceed one per centum per month or fractional part thereof or ten per centum annually."

Hon. John Hogan.

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Dec. 5, 1933.

CONCLUSION.

It is therefore the opinion of this office that interest to be charged on delinquent and back taxes is determined by Section 9952, page 429, Laws of Missouri 1933, and that such penalty interest shall be calculated at the rate of one per centum per month, but in no case shall such penalty interest exceed the sum of ten per cent per annum.

Respectfully submitted,

HARRY C. WALTNER, JR.  
Assistant Attorney General.

APPROVED:

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ROY McKITTRICK  
Attorney General.

HCW:MM