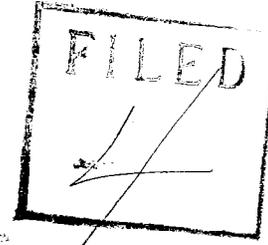


TAXATION: Collection of delinquent city taxes under Senate Bill
84 in cities.

5-21
May 16, 1934.



Hon. B. H. Bailey
City Clerk
Rock Port, Missouri

Dear Mr. Bailey:

We herewith acknowledge receipt of your request
for an opinion of this office on the following matter:

"The City of Rock Port would appreciate a
little information in regards to proper way
to handle delinquent real estate taxes.

It is the opinion of the Mayor that under
the recent legislation in regard to delin-
quent taxes, that the City Collector make
a list of all such taxes and turn over to
the County Collector, who adds to his list
and after publishing lists, sells to highest
bidder.

However, the County Collector refuses to
accept such list from our City Collector.

What should the City do? If we do not turn
over a list of delinquent taxes to County
Collector and he then sells the County Tax
receipt, and after the period of time allowed
by law the owner of tax receipt gets a tax
deed to the property just where will the City
be?"

It is our opinion that your action in the collection
of delinquent city taxes is determined by your classification
as a city. If you are a city of the third or fourth class,

Hon. B. H. Bailey.

-2-

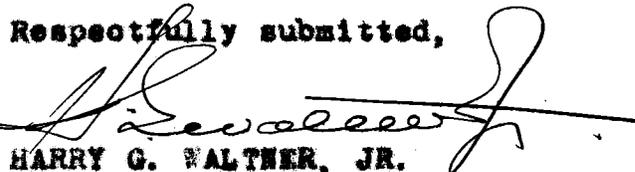
May 16, 1934.

and if my memory serves me correctly you are, your County Collector is correct in refusing to accept your lists of delinquent taxes, as under the law it is the duty of the City Collector to proceed to collect such taxes in the same manner and at the same time that the County Collector proceeds to enforce the payment of delinquent state and county taxes.

We have heretofore rendered an opinion to the State Tax Commission in which we express our views as to the procedure to be followed in the collection of delinquent city taxes for the first, second, third and fourth classes and for towns and villages. I am glad to forward you a copy of the portion of the opinion dealing with this subject.

If this does not assist you in determining your procedure I should be very glad to have you call upon us for further information.

Respectfully submitted,



HARRY G. WALTHER, JR.
Assistant Attorney General.

APPROVED:

ROY MCKITTRICK,
Attorney General.

HGW:MM