

SENATE BILL 94; Taxation and collection of delinquent taxes in cities of the second class; unaffected by Senate Bill 94, Laws of Missouri, 1933.

L.S

June 4, 1934.



Hon. Roscoe Claycomb  
Representative Jasper County  
2010 Wall Street  
Joplin, Missouri

Dear Mr. Claycomb:

Sometime ago you requested an opinion of this office on the following matter:

"I am writing to request an opinion on the Jones-Munger Law of the Regular Session.

The City Attorney and the Commissioner of Revenue of the city of Joplin, a city of the second class having a special charter, are proceeding to collect delinquent taxes in the same manner and with the same penalties as were imposed under the old law. Prior to the passage of the Jones Munger Law, the City of Joplin imposed a penalty on Jan. 1 on taxes for the preceding year of 5% and interest 1% per month for each month of delinquency. The Commissioner of Revenue is continuing to do the same now.

Does the Jones-Munger Law apply to Joplin?

Another question regarding this bill is whether under it the interest is added at the rate of 1% per month but not to exceed 10% per year, or is 10% to be added in January and no more interest added until the following year? \* \* \* "

June 4, 1934.

I wish to advise that sometime ago this office prepared a lengthy opinion to the State Tax Commission as to the operation and affect of Senate Bill 94 found at page 425 et seq. Laws of Missouri, 1933. It was held in that opinion that the effect if any this law has upon the procedure of the collection of delinquent city taxes is determined by the classification into which the city falls. We have held that cities of the first and second classes are not affected by this act, the reason for this being that specific provision has been made in Articles 2 and 3 of Chapter 38 for the enforcement of the payment of delinquent city taxes. No effort was made to repeal any of these provisions and there was no intention of the Legislature to do so as evidenced by the enactment.

Your Commissioner of Revenue in the City of Joplin is requiring a payment of penalty interest in the sum of one per cent per month on taxes not paid before January 1st by virtue of the provision of Section 6800 R. S. Mo. 1929. He is collecting a five per cent penalty by virtue of an ordinance passed pursuant to Section 6614 R.S. Mo. 1929. Neither of these Sections were repealed by the Jones-Munger Law. They stand as special enactments determining the penalties to be assessed upon delinquent city taxes in cities of the second class.

In view of our ruling on this matter your second question need not be considered as the provisions of Section 9952 Laws of Missouri, 1933, page 429, has no affect upon the collection of penalty interest upon your city taxes.

I herewith enclose to you an excerpt of the opinion of this office to the State Tax Commission dealing particularly with the affect of the Jones-Munger law upon proceedings to enforce delinquent taxes in cities. This will set out more fully the original basis for an opinion.

Respectfully submitted,

HARRY G. WALTNER, Jr.  
Assistant Attorney General.

APPROVED:

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ROY McKITTRICK,  
Attorney General.

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