

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

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June 4, 1934.



Hon. Emerson Foulke
City Attorney
307 Bartlett Building
Joplin, Missouri

Dear Mr. Foulke:

In accordance with my conversation with you of June 1, 1934, as a result of my letter to you of May 28th, your request for an opinion of April 20, 1934, has resolved itself to this problem:

"Is the mode of procedure in the collection of delinquent city taxes in a city of the second class varied or affected by the enactment of Senate Bill 94, passed by the 57th General Assembly in Regular Session and found at page 425 et seq. Laws of Mo. 1933."

In a somewhat lengthy opinion to the State Tax Commission of Missouri, this office has held that the effect to be given Senate Bill 94 in the collection of delinquent city taxes is to be determined by the class in which your city falls. The City of Joplin being a city of the second class and governed by the provisions of Article 3 of Chapter 38 R. S. Mo. 1929, would not in our opinion be affected by Senate Bill 94. Under the provisions of this Article specific laws have been enacted directing the manner in which delinquent city taxes shall be collected in these cities. This specific mode of procedure was not repealed by any provision of Senate Bill 94. The law does not look kindly upon implied repeals and there is a great doubt in our minds that the Legislature ever intended these specific modes provided for in Articles 2 and 3 of the Chapter to be changed by this Act.

Hon. Emerson Foulke.

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June 4, 1934.

I am herewith enclosing to you a portion of the opinion of this office to the State Tax Commission dealing with this question so that you may be familiar with our reasons for this opinion.

I trust that this will be of assistance to you.

Respectfully submitted,

HARRY G. WALTNER, Jr.
Assistant Attorney General.

APPROVED:

ROY MCKITTRICK,
Attorney General.

HGW:MM
Enc.