

TAXATION: COLLECTOR: Suits for delinquent real estate taxes instituted prior to the effective date of Laws Missouri 1933, page 425, are governed by statutes in effect at the time suits were instituted and not by Laws Missouri 1933, page 425.

September 19, 1934



Honorable William S. Gabriel
209 First National Bank Building
Independence
Missouri

Dear Mr. Gabriel:

This Department acknowledges receipt of your letter dated September 7, 1934, as follows:

"I read your opinion pertaining to the new delinquent tax law, and am writing you for an additional opinion based upon Section 9962b of the Act in question.

As attorney for the Collector of this County, I filed a large number of suits for the collection of delinquent taxes for the years 1930 and 1931, aggregating some six thousand, with perhaps four thousand still pending.

My question is, whether under Section 9962b, I cannot proceed to collect these taxes under the old law, which allowed attorney's fees, and also whether the Collector will not be authorized, upon payment of these taxes covered by suits pending, to collect attorney's fees as provided by the old law.

If your opinion accords with my own, that the Collector is so authorized, we will be able to collect in a great amount of

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delinquent taxes, beginning about the middle of November. As the matter stands now, there will be no pressure whatever for the payment of these delinquent taxes two and three years old. The State, County and Schools (as well as the Attorney) are deeply interested in their collection.

I will appreciate your opinion upon this question at your early convenience."

Section 9962b of Laws of Missouri 1933, page 444, among other things, provides that:

"* * * nothing herein contained shall be construed to affect the right of the county collector to proceed to final judgment and foreclosure for taxes upon which suit had been instituted prior to the effective date of this act, but not in final judgment, * * *"

From the foregoing it is clear that as to suits instituted for the collection of delinquent real estate taxes, when such suits were instituted prior to July 24, 1933, would be governed in all things according to the procedure under applicable statutes in force at the time the suits were instituted and without regard to Senate Bill 94, Laws of Missouri 1933, page 425.

Yours very truly,

GILBERT LAMB
Assistant Attorney General

APPROVED:

(Acting)
Attorney General.

GL:LC