

TAXATION: Collection of delinquent city taxes under Senate Bill 94 in cities.

5-14
May 10, 1934

*See 1933 opinion
No. 63 to State
Tax Commission
date 8-8-1933.*



Hon. Roy W. Harper
Attorney at Law
Steele, Missouri

Dear Mr. Harper:

Acknowledgment is herewith made of your communication of April 13, 1934, requesting an opinion of this office. Your letter reads as follows:

"Would you please advise me if under the new tax law, it is necessary for cities to file their delinquencies with the County Collector, and that be made a part of the amount due when the tax sales are held in November, or if the cities will handle their tax collection as heretofore, or in line with the drainage district, and levee districts? * * * *"

In our opinion the answer to your inquiry depends upon the classification of the city involved. If it is a city of the first class, delinquent taxes are to be collected as prescribed by Section 6206 et seq. R.S. Mo. 1929. If it is a city of the second class the provisions of Section 6605 et seq. R. S. Mo. 1929 must be complied with. The collection of delinquent taxes in cities of the third class is governed by Section 6780 et seq. R. S. Mo. 1929. The fourth class cities collect their taxes by reason of the provisions of Section 6995 et seq. R. S. Mo. 1929, while towns and villages are governed by the provisions of Section 7109 et seq. R.S. Mo. 1929.

We have heretofore prepared an opinion for the State Tax Commission wherein we state reasons for our conclusions. I am glad to transmit to you a copy of that portion of this

Hon. Roy W. Harper.

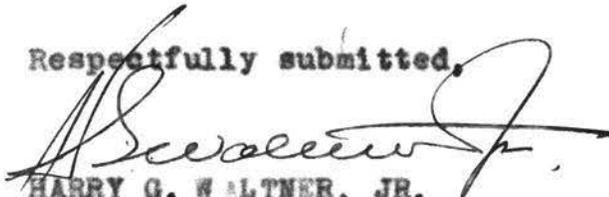
-2-

May 10, 1934.

opinion dealing with the collection of city taxes.

We trust that this will solve your problem.

Respectfully submitted,



HARRY G. WALTNER, JR.
Assistant Attorney General.

APPROVED:

ROY MCKITTRICK,
Attorney General.

HGW:MM
Enc.