

TAXATION:

Senate Bill No. 94.

Lands and lots to be offered yearly for three years if necessary, and not to be re-offered in the same year in which they have theretofore been offered.

November 20, 1934

Mr. W. C. Kerckhoff  
Collector of Revenue  
Hillsboro  
Missouri



Dear Sir:

Receipt of your letter dated November 9, 1934 is acknowledged. Your letter is as follows:

"In compliance with Missouri Tax Laws, I started the sale of 1928-29 delinquent tax accounts, November 5, 1934 and have proceeded with said sale since.

Out of a total list of some 115 accounts, about one half have been offered to date, with only five sales being made. I have only offered a limited number for sale each day, in the hope that the next day would see an increase in attendance and interest.

I am desirous of securing an opinion now, before closing the auction, as to whether or not, I am permitted to re-offer for sale, those accounts that were offered for sale during the early part of the sale but were not sold.

Trusting you will let me hear from you in regard to above at your earliest convenience and thanking you in advance for the favor, I am."

Section 9952a Laws of Missouri 1933, in part,  
reads:

"All lands and lots on which taxes are delinquent and unpaid shall be subject to sale to discharge the lien for said delinquent and unpaid taxes as provided for in this act on the first Monday of November of each year."

Section 9952b, in part, reads:

"The county collector shall cause a copy of such list of delinquent lands and lots to be printed in some newspaper of general circulation and published in the county, for three consecutive weeks, one insertion weekly, before such sale, the last insertion to be at least fifteen days prior to the first Monday in November."

And further,

"To such list shall be attached and in like manner so printed and published a notice that so much of said lands and lots as may be necessary to discharge the taxes, interest and charges which may be due thereon at the time of sale will be sold at public auction at the courthouse door of such county, on the first Monday in November next thereafter, commencing at ten o'clock of said day and continuing from day to day thereafter until all are offered."

Section 9952c, in part, provides:

"On the day mentioned in the notice, the county collector shall commence the sale of such lands, and shall continue the same from day to day until so much of each parcel assessed or belonging to each person assessed, shall be sold as will pay the taxes, interest and charges thereon, or chargeable to such person in said county."

Section 9953 is as follows:

"If at the first offering of sale of any tract of land or lot under the provisions of this act no person shall bid therefor a sum equal to the delinquent taxes thereon with interest, penalty and costs, then the clerk of the sale shall note such fact in his record of sale and the county collector shall note a recital thereof in his record containing the list of delinquent lands and lots, and said tracts of land or lots shall be again offered for sale, at the next sale of delinquent lands and lots as in this act provided, if such lands or lots be at such time delinquent. If at the second offering for sale no person shall bid therefor a sum equal to the then delinquent taxes thereon with interest, penalty and costs, then the clerk of the sale shall note such fact upon his record of the sale, and the county collector shall enter a recital of such fact in his record book containing the list of delinquent lands and lots."

Section 9953a in full reads:

"Whenever any lands have been or shall hereafter be offered for sale for delinquent taxes, interest, penalty and costs by the collector of the proper county for any two successive years and no person shall have bid therefor a sum equal to the delinquent taxes thereon, interest, penalty and costs provided by law, then such county collector shall at the next regular tax sale of lands for delinquent taxes, sell the same to the highest bidder, and the purchaser thereof shall acquire thereby the same interest therein as is acquired by purchasers of other lands at such delinquent tax sales."

Section 9952a provides that all delinquent lands and lots shall be subject to sale for the payment of such delinquencies on the first Monday of November of each year. Section 9952b provides that the sale shall commence on the first Monday in November and continue from day to day until all the delinquent lands and lots are offered for sale.

Section 9953 provides that if at the first offering of sale any tract of land or lot does not bring the amount of the delinquent taxes, with interest and penalty, a notation thereof shall be made by the county clerk and collector and then it is provided that if at the second offering for sale the taxes, interest and penalty shall not be bid thereon there shall again be entered a recital of that fact on your records, and Section 9953a provides that when two such offerings have been made and upon the third offering the lands or lots shall be sold to the highest bidder. It seems to us that construing all of the quoted sections together, that there is not any authority vested in you to re-offer the land for sale in the same year in which it has been offered; that the act appears to contemplate that the offerings will be made yearly and for

Mr. W. C. Kerckhoff

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three years, if that be necessary in order to comply with the act, and such is our opinion.

Very truly yours,

GILBERT LAMB  
Assistant Attorney General

APPROVED:

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ROY McKITTRICK  
Attorney General.

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