

TAXATION: Collection of delinquent/^{city}taxes under Senate Bill 94.

6-8
June 6, 1934.



Hon. Henry M. Phillips
Prosecuting Attorney
Bloomfield, Missouri

Dear Mr. Phillips:

Acknowledgment is herewith made of your request for an opinion of this office reading as follows:

"I am writing to you for an opinion relative to the taxation and revenue law, same being page 425 et seq. Missouri Laws 1933.

Query: In cities under five thousand inhabitants, which have a city collector, is it the duty of the city collector to prepare the "back tax book" and forward same to the County Collector or is it the duty of the county collector to prepare same, also is it the duty of the County Clerk to sell or add the delinquent city tax to the delinquent county tax and sell for both taxes at the same time."

The provisions for the collection of delinquent city taxes are found in Chapter 38 R. S. Mo. 1929. Cities of under five thousand inhabitants may be cities of the third class or cities of the fourth class depending upon the population. In Articles IV and VIII of Chapter 38, specific provisions have been made for the collection of delinquent city taxes. The legislature in enacting Senate Bill 94 found at page 425 et seq. Laws of Missouri 1933, did not repeal any part of the law as found in these articles. However, by referring to Sections 6781 and 6996 we find that taxes in cities of the third and fourth classes are to be collected by the city collectors

"who shall proceed to collect the same in the same manner and under the same regulations as are or may be provided by law for the collection of delinquent lists of real and personal taxes for state and county purposes."

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It would therefore appear certain that the mode of procedure for the enforcement of delinquent state and county taxes can be followed by the City Collectors in the enforcement of delinquent taxes but that the duties of the city clerk and the city collector in preparing the tax books are to be governed by the specific provisions found in Chapter 38 which may apply to the city under discussion.

There is no provision in this Chapter for the transferring of the duty of enforcing payment of delinquent city taxes from the city officials to the county officials, and it has been our position that the reenactment of Section 9970, page 451 Laws of Missouri 1933 with a slight modification made by the 57th General Assembly does not affect the provisions of Chapter 38.

This matter has been gone into heretofore and the relation of Senate Bill 94 to the collection of city taxes has been discussed in an opinion of this office to the State Tax Commission. I herewith enclose to you the portion of that opinion having a bearing upon your inquiry.

Respectfully submitted,

HARRY G. WALTNER, Jr.
Assistant Attorney General.

APPROVED:

ROY McKITTRICK,
Attorney General.

HGW:MM
Enc.