

TAXATION: Delinquent taxes of cities of the fourth class.

10-21  
October 17, 1935.



Honorable Ray Y. Davis  
Collector of Revenue  
Polk County  
Bolivar, Missouri

Dear Mr. Davis:

Acknowledgment is made of your request of October 11, 1935, for an opinion of this office on the following matter:

"I would like to have an opinion from you on whether or not it is my duty to include city taxes in sale of land for taxes.

The city is a city of the fourth class."

In an opinion of this office dated August 8, 1933, to the State Tax Commission, we fully discussed the subject of your inquiry and reached the following conclusion:

"It is therefore the opinion of the office that Senate Bill 94 is applicable to Cities of the Third and Fourth Classes insofar as it is prescribing the method and manner of the collection and enforcement of the payment of the taxes, but any proceedings had relating thereto are to be conducted by the city collector consistent with the requirements of Articles 4 and 5 of Chapter 38, 1929 Revision."

Honorable Ray Y. Davis

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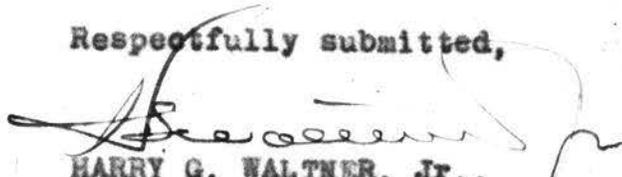
October 17, 1935.

We herewith enclose to you a copy of that portion of the opinion dealing with the duty of collectors respecting the taxes due cities of the third and fourth classes.

CONCLUSION.

In view of the foregoing, it is the opinion of this office that you as County Collector of Polk County, are not required to include city taxes of a city of the fourth class in your list of delinquent lands and lots to be sold by you for delinquent state and county taxes.

Respectfully submitted,



HARRY G. WALTNER, Jr.,  
Assistant Attorney General

APPROVED:

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ROY McKITTRICK,  
Attorney General

HGW:MM  
Enclosure.