

TAXATION: Authority of Collector to employ attorney to assist
in collection of delinquent personal property taxes.

December 10, 1935. 12-10



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

Dear Mr. Davis:

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

"I am making a strenuous effort to
collect back personal taxes and it has
come to where I'll have to file suit
on some large taxes. Under the new
law how shall I appoint a tax attorney
and how will the tax attorney get pay
for his labors? The Prosecuting
Attorney thinks that the old law re-
garding this matter has been repealed."

In your request, you asked an additional question
but as you have withdrawn the additional inquiry, we shall
confine our remarks to the above proposition.

On January 8, 1935, this office rendered an opinion
to Jones and Wesner, Attorneys for the Collector of Pettis
County, in which it was concluded that:

"* * * delinquent personal taxes
should be collected under the provi-
sions of Section 9940 R. S. Missouri
1929, and that into such section there
should be incorporated that part of
Section 9952 R. S. Mo. 1929 which reads:

Honorable Ray Y. Davis

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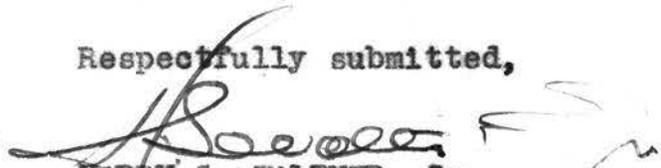
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'and for the purpose of collecting such tax and prosecuting suits for taxes under this article, the collector shall have power with the approval of the county court* * * *to employ such attorneys as he may deem necessary, who shall receive as fees such sum, not to exceed etc.;* * * *!"

I am enclosing to you a copy of that opinion, and direct your attention to the latter part thereof which deals specifically with that question.

It is therefore our opinion that you are authorized to appoint a delinquent personal tax attorney, with the approval of the county court, and that such attorney will receive as compensation for his services such compensation as may be agreed upon and incorporated in the order of the County Court approving the appointment of the tax attorney, which shall not exceed the sum of ten per cent of the amount actually collected and paid into the treasury.

Respectfully submitted,



HARRY G. WALTNER, Jr.,
Assistant Attorney General

APPROVED:

JOHN W. HOFFMAN, Jr.,
(Acting) Attorney General.

HGW:MM
MM.