TAXES - Payment of taxes on part of one tract of land.

September 26, 1935 10-1

FILED 73

Honorable J. T. Pinnell
Prosecuting Attorney
McDonald County
Pineville, Missouri

Dear Sir:

We have your request of September 4, 1935 for an opinion, which request is as follows:

> "A farm of 193 acres was owned by A, on which taxes are delinquent for five years; B. foreclosed a mortgage on 119 acres of said farm and became the purchaser at the foreclosure sale; B. wants to pay the taxes on the 119 acres he owns.
>
> Is there any way that B. can pay the taxes on his 119 acres without also paying the taxes on the balance of the 193 acres? "

The answer to the above query appears to be fully set out in Section 9913, R. S. Mo. 1929, which in part provides as follows:

> " * The collector shall receive taxes on part of any lot, piece or parcel of land charged with taxes: Provided, the persons paying such tax shall furnish a

> particular specification of the part, and if the tax on the remainder of such lot and parcel of land shall remain unpaid, the collector shall enter into such specification in his return, to the end that the part on which the tax remains unpaid may be clearly known."

It is, therefore, the opinion of this office that under the above stated facts, B., the new owner of the 119 acres of land, may pay the back taxes on only that portion of land which he now owns.

Yours very truly,

FRANKLIN E. REAGAN
Assistant Attorney General

APPROVED:

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

FER:FE