

TAXATION AND REVENUE: Manner of redeeming sold property.

April 4, 1935.



Honorable C. W. Rash
Collector of Revenue
Shelby County
Shelbyville, Missouri

Dear Sir:

This department wishes to acknowledge your letter of March 25, wherein you state as follows:

"Have two problems which I would like to have your opinions on, namely: There has been a piece of property here which was put up and sold in November 1934 for taxes yrs. past due. The property brought a few hundred dollars more than taxes and costs, the party as former owner comes to redeem. Does he have to pay interest on whole sum paid by purchaser, and if so what else if anything?

"Another party had property advertised for sale and there was no bid made, he wants to pay and settle all back taxes. What expense is he to pay besides all taxes and penalties. Does he pay advertising costs & Clerk or anything of that."

I.

Laws of Missouri, 1933, Section 9956a, page 437, sets out the manner of redeeming property sold for taxes and provides in part as follows:

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"The owner or occupant of any land or lot sold for taxes, or any other persons having an interest therein, may redeem the same * * * * * in the following manner:

By paying to the county collector for the use of the purchaser, his heirs or assigns, the full sum of the purchase money named in his certificate of purchase and all the costs of the sale together with interest at the rate specified in such certificate, not to exceed ten per centum annually, with all subsequent taxes which have been paid thereon by the purchaser, his heirs or assigns, with interest at the rate of eight per centum per annum on such taxes subsequently paid, and in addition thereto the person redeeming any land shall pay the costs incident to entry of recital of such redemption."

Section 9969, Laws of Missouri, 1933, page 429, sets out the fees of collectors and provides that:

"Fees shall be allowed for services rendered under the provisions of this article, as follows: To the collector, except in such cities, two per cent on all sums collected; in such cities, two per cent on all sums collected -- such per cent to be taxed as cost and collected from the party redeeming. To the county collector, for recording the list of delinquent land and lots, twenty-five cents per tract, to be taxed as cost and collected from the party redeeming such tract."

The cities referred to in this section are described in Section 9970, Laws of Missouri, 1933, page 451, providing that:

"The collectors of all cities and incorporated towns having authority to levy and collect taxes under their respective charters or under any law of this state shall, on or before the first Monday in March, annually, return to the county collector a list of lands and lots on which the taxes or special assessments levied by such city or incorporated town remain due and unpaid. The county collector shall receipt for the aggregate amount of such delinquent taxes, which receipt shall be held by the treasurer of the city or town, and shall stand as evidence of indebtedness upon the part of the county collector and his bondsmen to such city or town, until settlement in full has been made by payment to said treasurer or his successor of all taxes thus receipted for, or by a return of such part as is uncollectible."

Laws of Missouri, 1933, Section 9952b, page 431, provides that the county collector publish a list of delinquent lands, and reads in part, that:

"The expense of such printing shall be paid by the purchaser or purchasers of the lands and/or lots sold and shall not exceed the rate fixed in the county printing contract, if any, but in no event to exceed the legal rate for the entire notice, as such legal rate is fixed by Sec. 13773, which cost of printing at the rate specified shall be taxed as part of the costs of the sale of any land or lot contained in such list and disposed of at such sale, and the total cost of printing such notice shall be prorated against all such lands or lots so sold or redeemed prior to any such sale."

Laws of Missouri, 1933, Section 9953d, page 434, provides in part that:

***** for each certificate of purchase

issued, including the recording of the same, the county collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the purchaser and treated as a part of the cost of the sale, and so noted on the certificate.

Laws of Missouri, 1933, Section 9955, page 436, provides as follows:

"The clerk of the county court shall attend, either in person or by deputy, as the clerk of the sale of such delinquent land, and shall enter the same on a sufficient record book giving a description of the proper tract or lot, showing how much of each was sold, to whom, and the price, or whether the same remains unsold. For his services as in this section provided, he shall receive the sum of twenty-five cents on each tract of land or lot sold, to become part of the costs of sale and paid by the purchaser, which fee shall include entry of recital of redemption on such record."

From the foregoing sections we are of the opinion that the party redeeming property sold for taxes must pay the full amount of the certificate of purchase with interest on that amount at the rate named in the certificate, together with all subsequent taxes which have been paid thereon by the purchaser at the rate of eight per centum per annum, and in addition thereto the redeemer must pay the collector's fees, advertising costs, and clerk's fees.

II.

In answer to your second question, we set out Laws of Missouri, 1933, Section 9952a, page 430, which states in part as follows:

***** Provided, however, delinquent taxes, with penalty, interest and

costs, may be paid to the county collector at any time before the property is sold therefor."

We are of the opinion that where property has been advertised for sale, the party may redeem his property at any time before the property is sold by paying to the County Collector the delinquent taxes, with penalty, interest and costs. The latter includes collector's fees, clerk's fees and expenses for advertising the land for sale.

Respectfully submitted,

WM. ORR SAWYERS
Assistant Attorney-General.

APPROVED:

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Attorney-General.

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