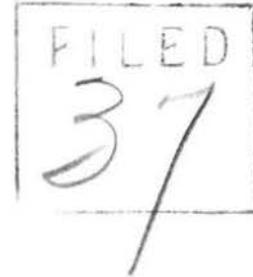


TAXATION: Delinquent taxes of cities of the fourth class.

June 15, 1936.

6-15



Honorable George Harrington
Collector Jackson County
Court House
Kansas City, Missouri

Dear Mr. Harrington:

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

"I have been requested by the Mayor of Blue Springs, Missouri, to collect their delinquent taxes. He has cited Sections 9945, 9949, 9950, 9952 and 9970 Session Acts 1933 as his authority.

It is my understanding that Blue Springs is a city of the Fourth class and that Sections 6995 and 6996 R. S. Missouri 1929, govern the collection of their taxes and that no duties are involved upon me as county collector.

The seven items involved in this matter are 1931 taxes amounting to a total of \$49.48. I am not selling taxes of Jackson County this year, having the suits including 1931 filed. To sell the Blue Springs items therefore would be quite an additional expense, several times greater than the commissions retained from their collection.

Will you please give me your opinion in regard to this matter,"

June 15, 1936.

This office has heretofore had occasion to investigate this matter and on June 27, 1933, an opinion was issued at the request of the Honorable Minor C. Livesay, Prosecuting Attorney of Morgan County, relative to the duty of the City Collector of the City of Versailles, Missouri, a City of the Fourth Class, to forward to the County Collector the list of delinquent lands and lots for the purpose of enforcing the payment of such delinquent taxes. In this opinion we reached the following conclusion:

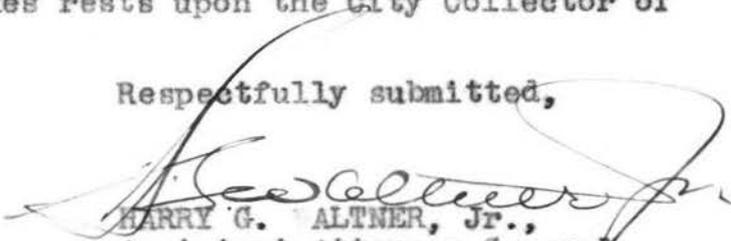
"It is therefore the opinion of this Office that your City Collector (City Collector of Versailles, Missouri) is not required to deliver a list of delinquent and unpaid city taxes to your County Collector under the provision of Section 9970 as amended by the 57th General Assembly."

We herewith enclose to you a copy of this opinion so that you may know the grounds upon which it rests.

CONCLUSION.

In view of the foregoing, it is the opinion of this office that you as County Collector of Jackson County, Missouri, are not required to proceed with the collection of the delinquent taxes due the City of Blue Springs, Missouri, but that the duty to collect such delinquent taxes rests upon the City Collector of Blue Springs.

Respectfully submitted,


HARRY G. ALTNER, Jr.,
Assistant Attorney General

APPROVED:

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

HGW:MM
Enclosure.