

DELINQUENT TAXES: Costs of printing

October 19, 1936

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Mr. Leonard Manze, Clerk
Howell County Court
West Plains, Missouri



Dear Sir:

This Department is in receipt of your letter of September 15, requesting an opinion as to the following:

"In regard to Section 9952b General Revenue laws of Missouri, please give an opinion in regard to the expense of publishing, whether or not this expense has to be paid out of the County Budget, or paid with money derived from sale of land."

Section 9952b was amended by the Legislature in 1935, and is to be found in Laws of 1935, page 403, and provides:

"The county collector shall cause a copy of such list of delinquent lands and lots to be printed in some newspaper of general circulation and published in the county, for three consecutive weeks, one insertion weekly, before such sale, the last insertion to be at least fifteen days prior to the first Monday in November. And it shall only be necessary in the printed and published list to state in the aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately stated, and the land therein described shall be described in forty-acre tracts or other legal subdivision, and the lots shall be described by number, block, addition,

etc., provided, however, that if a part or parts of any forty-acre tract or other legal subdivision or lot is assessed on the tax books to two or more parties as owners thereof, then, as to such land or lots, such list shall be so prepared and separated. To such list shall be attached and in like manner so printed and published a notice that so much of said lands and lots as may be necessary to discharge the taxes, interest and charges which may be due thereon at the time of sale will be sold at public auction at the courthouse door of such county, on the first Monday in November next thereafter, commencing at ten o'clock of said day and continuing from day to day thereafter until all are offered. The county collector shall, on or before the day of sale, insert at the foot of such list on his record a copy of such notice and certify on said record immediately following such notice the name of the newspaper of the county in which such notice was printed and published and the dates of insertions of such notice in such newspaper. The expense of such printing shall be paid out of the county treasury and shall not exceed the rate fixed in the county printing contract, if any, but in no event to exceed one dollar for each description, which cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any land or lot contained in such list."

In view of the above section of our laws, there is no question but that the expense of printing should be paid out of the county treasury and taxed as part of the

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costs of the sale of the land.

Respectfully submitted,

JOHN W. HOFFMAN, JR.
Assistant Attorney General

APPROVED:

ROY McKITTRICK
Attorney General

JWH:LC