

TAXATION: City collector shall sell land for delinquent taxes of cities of the third class at court house door of the county.

October 25, 1937



Mr. Lee M. Duggan
City Clerk
Richmond Heights, Missouri

Dear Sir:

This department is in receipt of your request for an opinion which reads as follows:

"In connection with the provisions of the Jones-Munger Law, we would like to be advised on the following three points:

1. Should the sale of our tax bills for the year 1932 be conducted by the City Collector or the County Collector?
2. Would sales by the City Collector be legal?
3. If the sales by the City Collector are legal, should the same be conducted at the City Hall or at the County Court House?

Richmond Heights is a City of the Third Class, under the Alternative or Commission Form of Government."

Your first two questions are answered in an opinion rendered to the State Tax Commission on August 8, 1933, a copy of which is herein enclosed. The holding of that opinion is as follows:

"It is therefore the opinion of the office that Senate Bill 94 (Jones-Munger Law) is applicable to Cities of the Third and Fourth Classes insofar as it is prescribing the method and manner of the collection and enforcement of the payment of the taxes, but any proceedings had relating thereto are to be conducted by the city collector consistent

with the requirements of
Articles 4 and 5 of Chapter 38,
1929 Revision."

Your third question is whether the sale should be conducted at the City Hall or at the County Court House.

Section 6781, R.S. Mo. 1929, which deals with the collection of delinquent taxes of cities of the third class, provides in part as follows:

" * * * the city collector * * * shall proceed to collect the same in the same manner and under the same regulations as are or may be provided by law for the collection of delinquent lists of real and personal taxes for state and county purposes."

Section 9952b, Laws of Missouri, 1935, page 403, provides in part as follows:

"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."

It will therefore be seen that the sale of land for delinquent city taxes must be conducted in the same manner as the sale of land for state and county taxes. Since Section 9952b, supra, provides that the sale shall be made at the courthouse door of the county, such procedure must be followed.

Mr. Lee M. Duggan

-3-

October 25, 1937

CONCLUSION

It is, therefore, the opinion of this department that the sale of lands for delinquent taxes of cities of the third class shall be conducted by the city collector. It is further the opinion of this department that such sale should be held at the door of the county courthouse.

Yours very truly,

OLLIVER W. NOLEN
Assistant Attorney General

APPROVED By:

J.E. TAYLOR
(Acting) Attorney General

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