

TAXATION & REVENUE:

Jones-Munger Bill. Purchaser of any title or interest or real estate by proper conveyance would have the same right of redemption as former owner.

November 12, 1937



Mr. Bryan A. Williams,
Prosecuting Attorney,
Marble Hill, Mo.

Dear Mr. Williams:

We wish to acknowledge receipt of your inquiry of November 5th which is as follows:

"Referring to Sections 9953b, and 9956a with regard to the redemption of lands sold for taxes under the Jones-Munger Law.

On property advertised the third time, and sold to the highest bidder—Would the original owner be required to pay the amount of the certificate of purchase, together with any other amount which may have been due for delinquent taxes before he can redeem this land?

Or, would the original owner just pay the amount of the highest bidder (certificate of purchaser), and if there remained any additional amount representing delinquent taxes due at the time of the sale, would this same land be put up for sale the following year for delinquent taxes unpaid at the time the sale was made after the third advertisement?

A party purchasing land from the original owner, which land has been advertised the third time, and sold for delinquent taxes to the highest bidder—Would such party be required to redeem land in the same manner as the original owner?

My opinion is, that when land is advertised and sold for taxes (third advertisement), the land goes to the highest bidder, and in two years if the land is not redeemed, he will get good title. Should the land be redeemed by the original owner, the amount he pays to cover the highest bidder (which is paid to the collector), will be applied on delinquent taxes due at the time of the sale, and then the land can be advertised the following year for the balance of delinquent taxes and costs.

However, a purchaser at a tax sale would be at a better advantage than the original owner, as he can acquire good title in two years by oftentimes a nominal amount (highest bid), whereas the owner is required to pay up all delinquent taxes before he can redeem. A party purchasing land from the original owner which has been sold, would seem to me, to only acquire the same right as the original owner-the right of redemption."

Your first two questions are answered by an opinion rendered by this department to the State Tax Commission on August 21, 1937 in II of said opinion.

Section 3014 of the 1929 Statutes of Missouri providing for the conveyance of land, or any estate or interest therein is as follows:

"Conveyances of lands, or of any estate or interest therein, may be made by deed executed by any person having authority to convey the same, or by his agent or attorney, and acknowledged and recorded as herein directed, without any other act or ceremony whatever."

Under the provision of this section any interest or estate in land may be conveyed and the grantee in such conveyance will receive whatever interest may be conveyed therein and will have all the rights and privileges of the grantor.

Section 9956a of the 1933 Session Acts at page 437 is in part as follows:

"The owner or occupant of any land or lot sold for taxes, or any other persons having an interest therein, may redeem the same at any time during the two years next ensuing *****."

CONCLUSION

Therefore, it is the opinion of this department that the purchaser of any title or interest to real estate by proper conveyance would have the same rights of redemption of lands sold under the Jones-Munger Bill as the former owner of such

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real estate.

Respectfully submitted,

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APPROVED:

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