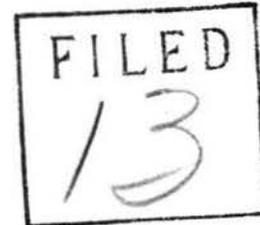


TAXATION:

Redemption resale made to highest bidder. Sale thereunder extinguishes the tax lien for all taxes for which the third sale was enforced.

4/1
March 23, 1938



Mr. John G. Burkhardt
Associate City Counselor
St. Louis, Missouri

Dear Mr. Burkhardt:

We desire to acknowledge receipt of your letter of March 21 wherein you make the following inquiry:

"I wish to thank you for your opinion of March 7, 1938, with reference to the Jones-Munger delinquent tax law.

On pages 7 and 8, under conclusion, you state as follows:

'Therefore, it is the conclusion of this department that taxes not paid at a tax sale, must be resold for such unpaid taxes, after redemption, and that the payment of such unpaid taxes is not a prerequisite for redemption. That after redemption said land shall be liable to resale at the next or any subsequent tax sale of lands for delinquent taxes for all delinquent taxes, penalty, interest and cost not paid by such sale.'

You have advised that this provides for one sale. However, may we inquire as to whether or not the Collector may sell for the highest bid, or whether he is obliged to secure a bid equal to 'all delinquent taxes, penalty, interest and cost not paid by such sale?'

If a bid was received at this sale for the balance of the taxes not paid by the previous sale, are the taxes then outlawed?"

Section 9952a of Senate Bill 94, 1933 Session Acts is in part as follows:

"All lands and lots on which taxes are delinquent and unpaid shall be subject to sale to discharge the lien for said delinquent and unpaid taxes as provided for in this Act **."

Section 9953a is as follows:

"Whenever any lands have been or shall hereafter be offered for sale for delinquent taxes, interest, penalty and costs by the collector of the proper county for any two successive years and no person shall have bid therefor a sum equal to the delinquent taxes thereon, interest, penalty and costs provided by law, then such county collector shall at the next regular tax sale of lands for delinquent taxes, sell the same to the highest bidder, and the purchaser thereof shall acquire thereby the same interest therein as is acquired by purchasers of other lands at such delinquent tax sales."

Section 9953b is as follows:

"Such lands may be redeemed from such sale upon the same terms and conditions as other lands may be redeemed from delinquent tax sales, as provided herein; but in the event of the redemption of any land from any sale made under the provisions of this act, the land so redeemed shall be liable to resale by such county collector at the next or any subsequent tax sale of lands for delinquent taxes for all delinquent taxes, penalty, interest and costs not paid by such sale."

Under the provisions of Section 9952a supra, tax sales, under the Jones-Munger Law, shall be executed "to discharge the lien for said delinquent and unpaid taxes."

Whenever such lands and lots are submitted for sale at a first and second sale as provided in Sections 9952c and 9953 and no person shall bid therefor a sum equal to "the then delinquent taxes, interest, penalty and costs," the procedure must be followed as provided in Section 9953a supra.

This section provides for a third sale for delinquent taxes, interest, penalty and costs and that such sale shall be made to the highest bidder, who, upon the payment of the bid as provided in Section 9953c, shall receive a certificate of purchase under the provisions of Section 9953d.

A sale of lands and lots under the above procedure would extinguish the above delinquent taxes, interest, penalty and costs except such as provided in Section 9953b supra.

Said Section 9953b supra provides that in the event the bid at the third sale were for less than the amount of

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delinquent taxes, penalty, interest and costs, and there were a redemption of such delinquent lands, all lands so redeemed "shall be liable to resale by the county collector at the next or any subsequent tax sale of lands for delinquent taxes for all delinquent taxes, penalty, interest and costs not paid by such (third) sale." (Parenthesis ours).

Therefore, a redemption resale under said Section 9953b would extinguish the tax lien against the lands and lots for all taxes, penalty, interest and costs for which the third sale was enforced.

CONCLUSION

Therefore, it is the opinion of this department that at a redemption resale under Section 9953b, had for delinquent taxes, penalty, interest and costs not paid by the third sale, the lands and lots included in the third sale must be sold to the highest bidder and that such redemption resale would extinguish the tax lien against the property from all such taxes, penalty, interest and costs.

Respectfully submitted,

S. V. MEDLING,
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

SVM/w