

**TAXATION:** When owner must reimburse purchaser of property at sale for delinquent taxes, for improvements.

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October 28, 1938

Honorable Edward V. Long  
Prosecuting Attorney  
Pike County  
Bowling Green, Mo.



Dear Mr. Long:

This department wishes to acknowledge your request for an opinion dated October 25, 1938, which reads as follows:

"Please give me an opinion on Section 9956c, Laws of 1933, page 425, relative to the situation where a piece of property is sold for taxes by the Collector in due form. You will note the last line of this section reads as follows:

'No compensation shall be allowed for improvements made before the expiration of two years from the date of sale for taxes.'

"As I understand this, the purchaser of a tax certificate is entitled to possession of the property after one year and if improvements are made during the second year and before he gets his deed he is entitled to compensation for the reasonable value of such improvements if the property is redeemed. In view of this last sentence to this paragraph as set out above it is rather confusing so please give me your interpretation of this section."

Section 9954a, Laws Mo. 1933, page 434, provides when the purchaser of a tract of land at a sale for delinquent

taxes shall get possession, in part as follows:

"The purchaser of any tract or lot of land at sale for delinquent taxes, homesteads excepted, shall at any time after one year from the date of sale be entitled to the immediate possession of the premises so purchased during the redemption period provided for in this act, unless sooner redeemed; \*\*\*

Section 9956a, Laws Missouri, 1933, page 437, provides when the owner or occupant of any land sold for taxes must redeem, 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, \*\*\* "

Section 9956c, Laws Missouri, 1933, pages 437-438 provides that premises shall not be restored to persons redeeming until improvements made by the purchaser are paid for, as follows:

"In case any lasting and valuable improvements shall have been made by the purchaser at a sale for taxes, or by any person claiming under him, and the land on which the same shall have been made shall be redeemed as aforesaid, the premises shall not be restored to the person redeeming, until he shall have paid or tendered to the adverse party the value of such improvements; and, if the parties cannot agree on the value thereof the same proceedings shall be had in relation thereto as shall be prescribed in the law existing at the time of such proceedings for the relief of occupying claimants of lands in actions of ejectment. No compensation shall be allowed for improvements made before the expiration of two years from the date of sale for taxes."

Under the above first two sections, the owner, occupant or persons having an interest must redeem the property within two years after the sale for delinquent taxes, but the purchaser may take possession of the premises at any time after one year from the date of the sale.

Assuming the purchaser takes possession after one year and makes improvements under the latter section, the premises are not to be restored to the owner until he has paid or tendered to the purchaser the value of such improvements. However, if such improvements are made before the expiration of two years from the date of the sale for taxes, the owner receives no compensation.

At first glance, the two sentences in the latter section seem to be in conflict. However, same must be considered in light of Section 9956b, Laws Missouri, 1933, page 437, which provides who may redeem lands:

"Infants, idiots, insane persons and persons in confinement may redeem any lands belonging to them sold for taxes, within two years after the expiration of such disability, in the same manner as provided in the preceding section for redemption by other persons."

From the foregoing, we are of the opinion that if a purchaser who takes possession of property after one year from the date of sale makes improvements, and the owner comes in and redeems within two years under Section 9956c, supra, the purchaser is not entitled to be reimbursed for improvements. However, if, after two years from the date of the sale, improvements are made, and infants, idiots and persons in confinement come in within two years after the expiration of their disability and redeem the property, then the value of the improvements made by the purchaser must be reimbursed him.

Respectfully submitted

MAX WASSERMAN  
Assistant Attorney General

APPROVED: