

TAXATION : Cities of the Fourth Class shall, in the ~~published~~
AND REVENUE: list of delinquent lands to be sold for delin-
quent taxes, provide that the same shall be sold
at public auction at the court house door of the
county in which such city may be located.

September 26, 1939.

Honorable C. D. Bray
City Attorney
Campbell, Missouri



Dear Mr. Bray:

We desire to acknowledge your request for an opinion on September 24, 1939, which is as follows:

"In my letter of to-day which has already been despatched I overlooked one other matter which I intended to mention with reference to the sale of property for delinquent city taxes in cities of the fourth class.

"You have held that city collectors are to advertise and sell city property for delinquent taxes, and execute deeds therefor, the same as county collectors for delinquent state and county taxes.

"May I now enquire if the sale of city property for delinquent city taxes by the city collector should be held at the county courthouse though the city may be some other city than the county seat city or can such sales be held in the respective cities at such public place therein as may be designated by the city collector in his advertisement? I thank you."

Section 6995 R. S. Mo. 1929, is as follows:

"Upon the first day of January of each year all unpaid city taxes shall become delinquent, and the taxes upon real property are hereby made a lien thereon. The enforcement of all taxes authorized by this article shall be made in the same manner and under the same rules and regulations as are or may be provided by law for the collection and enforcement of the payment of state and county taxes, including the seizure and sale of goods and chattels, both before and after said taxes shall become delinquent: Provided, that all suits for the collection of city taxes shall be brought in the name of the state, at the relation and to the use of the city collector."
(Underscoring ours)

Section 9952b, Laws of Missouri 1933, at page 430, is, in part, as follows:

"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."

Section 9963c, thereof, is as follows:

"In all counties that have adopted or may hereafter adopt township organization, wherever the word 'collector' is used in this act, as to such counties such designation shall be construed to mean 'treasurer and ex-officio collector,' or in Section 9962 may be township collector. Where applicable it shall also refer to the collector, or other proper officer, collecting taxes in any city or town. Where applicable the word 'county' as used in this act shall be construed 'City' and the words 'county clerk' shall be construed 'city clerk, or other proper officer.'"

CONCLUSION

Therefore, it is the conclusion of this department that it is the duty of the City Collector of a city of the Fourth Class to enforce the collection of taxes on

Honorable C. D. Bray

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real estate due the city in the same manner and under the same rules and regulations as are or may be provided by law for the collection and enforcement of the payment of state and county taxes and that a publication of a list of delinquent lands shall state that such lands will be sold at public auction at the courthouse door of the county in which such city is located.

Respectfully submitted,

S. V. MEDLING
Assistant Attorney General

APPROVED:

W. J. BURKE
(Acting) Attorney-General

SVM:LB