

TAXATION:

Collector's deed to trustee.

See supplementary letter of
correction attached.



September 27, 1939

The State Tax Commission
Jefferson City, Missouri

Attention: Mr. W. N. Doss, Secretary

Gentlemen:

This is in reply to your request of recent date for this office to make up a form of deed to be used by the county collector when he sells lands for delinquent taxes to a trustee appointed by the county court for the purpose of purchasing such lands.

Pursuant to your request we submitted the following form:

"THIS INDENTURE made and entered into this ___ day of _____, 193___; WITNESSETH THAT:

"WHEREAS, the state and county taxes for the years ___, ___, ___# on the real estate last in this Indenture described were returned delinquent in the name of _____ on January 1, 193___; and,

"WHEREAS, said real estate had been recorded along with other tracts in the office of the Collector of Revenue of _____ County, as delinquent for the non-payment of taxes, costs and charges due for the aforesaid years; and,

"WHEREAS, _____ at the last mentioned date was the collector of

revenue of said county; and,

"WHEREAS, said real estate, after having been duly advertised, was offered for sale by said collector for non-payment of taxes, costs and charges for said years at the _____ door of the courthouse in the city of _____, County of _____, State of Missouri, on the first Monday in November, 193__; and,

"WHEREAS, at the aforesaid offering no person offered a sum therefor equal to the said delinquent taxes with interest, penalty and costs; and,

"WHEREAS, the state and county taxes for the years _____, _____, _____* on the real estate last in this Indenture described were returned delinquent in the name of _____ on January 1, 193__; and,

"WHEREAS, said real estate had been recorded along with other tracts in the office of the Collector of Revenue of said county, as delinquent for the non-payment of taxes, costs and charges due for the years last aforesaid; and,

"WHEREAS, said real estate, after having been duly advertised, was offered for sale by said collector for non-payment of taxes, costs and charges for said years at the _____ door of the courthouse in the city of _____, County of _____, State of Missouri, on the first Monday in November, 193__; and,

"WHEREAS, at said offering of said real estate for the aforesaid purposes, no person offered a sum therefor equal to

the delinquent taxes with interest, penalty and costs; and,

"WHEREAS, the state and county taxes for the years _____, _____, _____, _____, _____ on the real estate last in this indenture described were returned delinquent in the name of _____ on January 1, 193____; and,

"WHEREAS, said real estate had been recorded along with other tracts in the office of the Collector of Revenue of said County, as delinquent for the non-payment of taxes, costs and charges due for the years last aforesaid; and,

"WHEREAS, said real estate, after having been duly advertised, was by said collector offered the third time for sale for the non-payment of taxes, costs and charges for said years at the _____ door of the courthouse in the city of _____, County of _____, State of Missouri, on the first Monday in November, 193____; and,

"WHEREAS, the said real estate, having been offered for sale as aforesaid for delinquent taxes with interest, penalty and costs, and at which sale the said collector having received the highest offer therefor, to-wit, the sum of _____, made by _____, who had been designated as trustee by the county court of _____ County, Missouri, as a suitable person to bid at the said sale; and who as trustee for the benefit of the funds entitled to participate in the taxes for which the lands herein are sold, was authorized by an order of the county court of said county, dated _____ 193____, to purchase at said sale any

or all of such real estate as may be necessary to protect all taxes due and owing thereon and to prevent their loss to the taxing authorities on account of inadequate bids; the said real estate was, therefore, sold for the said sum of _____ Dollars, to the said _____ trustee for the use and benefit of the following:

<u>"FUNDS</u>	<u>AMOUNT</u>
_____	_____
_____	_____
_____	_____
_____	_____

"WHEREAS, the said _____, trustee as aforesaid is not required to pay the amount of the bid but is authorized to take and hold title to the said real estate as trustee for the use and benefit of the fund or funds entitled to the payment of the taxes for which the said real estate is sold as follows:

<u>"FUNDS</u>	<u>AMOUNT OF TAX</u>
_____	_____
_____	_____
_____	_____
_____	_____

"WHEREAS, the tract of land herein-after described was the least quantity which would sell for the respective

amount due thereon for taxes, interest, costs and charges, and it further appearing from the records of said county collector's office that said lands were legally liable for taxation and have been duly assessed and properly charged on the tax books with the taxes for the years as hereinbefore stated.

Handwritten note:
The County Clerk
has been advised

"NOW, THEREFORE, I, _____, Collector of _____ County, Missouri, in consideration of the foregoing, do grant, bargain, sell and convey unto the said _____ as trustee for the use and benefit of the funds and in the proportion hereinbefore set out and to his successors and assigns forever the following tract or parcel of real estate lying and being in the County of _____, State of Missouri, described as follows, to-wit:

TO HAVE AND TO HOLD the said last mentioned tract or parcel of real estate with the appurtenances thereto belonging to the said party of the second part as trustee aforesaid and to his successors and assigns forever in as full and ample manner as the collector of said county is empowered by law.

"IN TESTIMONY WHEREOF, the said _____, Collector of said County of _____, has hereunto set his hand, and affixed his official seal, the day and year last above written.

September 27, 1939

"Witness: _____ (L.S.)

Collector of _____ County.

STATE OF MISSOURI, _____ COUNTY, ss.

"Before me, the undersigned, _____,
in and for said county, this day, person-
ally came the above named, _____,
Collector of said county, and acknowledged
that he executed the foregoing deed for
the uses and purposes therein mentioned.

"IN WITNESS WHEREOF, I have hereunto
set my hand and seal, this _____ day of
_____, 193__.

_____ (L.S.)"

*The blank spaces in the deed showing
the years for which the lands are
delinquent and sold for taxes are for
the convenience of the collector and
are not directions as to the number of
years for which the lands should be
sold.

Respectfully submitted,

TYRE W. BURTON
Assistant Attorney General

APPROVED:

W. J. BURKE
(Acting) Attorney General

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