

TAXATION AND:
REVENUE :

Offerings for sales of delinquent tax lands must be successive. Unless such offerings are made successively, sales thereunder will be void.

October 30, 1939

Honorable Alvin H. Juergensmeyer
Prosecuting Attorney
Warren County
Warrenton, Missouri



Dear Mr. Juergensmeyer:

I desire to acknowledge your letter addressed to the General on October 26, 1939, relating to an inquiry with respect to the construction of Senate Bill No. 94 or the Jones Munger Law, which is as follows:

"In the year 1935 the County Collector advertised and offered for sale certain lands on which the taxes were delinquent. There was no bid for the amount of the delinquent taxes and the property was not sold in 1935. The Collector did not advertise the property in 1936 but in 1937 this tract was again advertised for sale and no one bid the amount of delinquent taxes and cost of advertising. The land was not offered for sale in 1938 but this year the Collector is offering this tract for sale for a third time.

"Question: Is it the intention of the law that the third sale shall be the last of three successive advertisements and sales, or does it merely mean three advertisements as in this case?

"Question: If the property is sold this time, will the purchaser obtain a good deed under the above procedure?

"In 1935 the taxes on the above lands were advertised as delinquent for the years 1930-1931-1932-1933-1934. Would the Collector have the right to advertise and collect taxes for the years 1930 to

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1938 inclusive, at this sale?

"Please let us have an opinion on the above not later than Saturday, November 4th so that the Collector will know whether to sell this land as advertised."

Section 9952a, Laws of Missouri, 1933 at page 430 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 on the first Monday of November of each year, * * * * *
The entry of record by the county collector listing the delinquent lands and lots as provided for in this act shall be and become a levy upon such delinquent lands and lots for the purpose of enforcing the lien of delinquent and unpaid taxes, together with penalty, interest and costs."

Section 9952b thereof, provides for the publication of the list of delinquent lands.

Section 9953 thereof, providing for the reoffering of delinquent lands, is in part as follows:

"If at the first offering of sale of any tract of land or lot under the provisions of this act no person shall bid therefor a sum equal to the delinquent taxes thereon with interest, penalty and costs, then the clerk of the sale shall note such fact in his record of sale and the county collector shall note a recital thereof in his record containing the list of delinquent lands and lots, and said tracts of land or lots shall be again offered for sale, at the next sale of delinquent lands and lots as in this act provided, if such lands or lots be at such time delinquent. * * *
(Under-scoring-ours.)"

Section 9953a thereof, at page 432 was repealed by Senate Bill No. 311, Laws of Missouri, 1939 at page 851, and is in part 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 same to the highest bidder, * * * * *"
(Under-scoring ours.)

A review of the above statutes clearly indicate that it was the intention of the legislature that all the delinquent lands and lots be offered "successive years" until sold. Section 9952a supra says, "All lands and lots on which taxes are delinquent and unpaid shall be subject to sale etc."

Section 9953 supra provides for a reoffering or second sale. It provides that in event all the taxes, penalty, interest and costs are not bid at the first sale "lands or lots shall be again offered for sale, at the next sale of delinquent lands and lots."

Section 9953a provides that "whenever any lands have been * * * * offered for sale * * * for any two successive years * * * then such county collector shall at the next regular tax sale of lands * * * sell same to the highest bidder * * * * ."

CONCLUSION

Therefore, it is the conclusion of this department that the third offering for sale for delinquent taxes must be successive to the second sale or reoffering, and that the second sale or reoffering must be successive to the first offering. That unless such offerings for sale of such lands for delinquent taxes are successive, sales thereunder will be void.

Respectfully submitted,

S. V. MEDLING
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APPROVED:

W. J. BURKE
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