

TAXATION  
AND REVENUE:

Owner purchasing at third sale acquires  
interest free from tax liens for which  
sale was had.

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April 29, 1939

5-7



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

Dear Mr. Long:

We desire to acknowledge your request for an opinion of April 26th, which is as follows:

"The Collector of this County has asked that I secure an official opinion from you relative to the following situations:

"First, A owns a piece of property which has been offered for sale twice for delinquent taxes under the Jones-Munger Law and no bid received and on the third sale it was sold to B for an amount less than the taxes due. A redeems the property. Must A pay the balance due for delinquent taxes or is the property redeemed clear of all taxes?

"Second, If a owner of a piece of property buys the same at the third and final tax sales at an amount less than the total amount of taxes due must he pay the full amount of taxes due or is the land relieved of that lien?"

Your first request is answered by an opinion to Mr. John G. Burkhardt, Associate City Counselor of St. Louis on March 7, 1938.

SECOND, IF A OWNER OF A PIECE OF PROPERTY BUYS THE SAME AT THE THIRD AND FINAL TAX SALES AT AN AMOUNT LESS THAN THE TOTAL AMOUNT OF TAXES DUE MUST HE PAY THE FULL AMOUNT OF TAXES DUE OR IS THE LAND RELIEVED OF THAT LIEN?

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Section 9953a, Senate Bill No. 94, Laws of 1933, at page 432, 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."

Whenever land is sold under Section 9953a, supra, it is made 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 sales".

There is no statutory provision for another sale of such lands for the taxes for which such sale was had except in case of redemption under Section 9953b, supra. Therefore except in case of redemption this is a final sale and it extinguishes, as to the highest bidder, the tax liens for which the sale was had. There is no provision in said Section 9953a, supra, nor any other Section of Senate Bill No. 94 which could be construed as prohibiting the owner or any party in interest from becoming the highest bidder.

CONCLUSION

Therefore, it is the conclusion of this department that an owner of land, bidding it in for taxes under Section 9953a, supra, acquires his interest as such purchaser free from all tax liens for which the sale was had.

Respectfully submitted,

S. V. MEDLING  
Assistant Attorney General

APPROVED:

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HARRY H. KAY  
(Acting) Attorney-General

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