

TAXATION: No exemption allowed on execution on judgment
for personal taxes.

August 22, 1939

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FILED
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Hon. Charles E. Murrell, Jr.,
Prosecuting Attorney
Adair County
Kirksville, Missouri

Dear Sir:

We are in receipt of your request for an opinion,
under date of August 17th, 1939, which reads as follows:

"I would like to have the opinion of your
office on the following question, What
exemption can be claimed by a judgment-
debtor when the judgment was on personal
taxes?"

Section 1166, Article 19, Chapter 5, R. S. Mis-
souri, 1929, reads as follows:

"Nothing contained in this article shall
be construed so as to exempt any property
from seizure and sale for the payment of tax-
es due this state, or any city, town or
county thereof."

The above section was upheld in Lazonby v.
Smithey, 151 Mo. App. 285, l. c. 291, where the court
said:

Hon. Charles E. Murrell, Jr., (2) August 22, 1939

"Exception to the general exemption law has always existed in favor of an execution for taxes (section 3165, R. S. 1899.) If we should allow section 124 the breadth of meaning asked by the widow, it would make necessary to say that property thus held by her would be protected from sale for taxes. * * * "

Section 3165, R. S. Missouri 1899 is now Section 1166 R. S. Missouri, 1929.

CONCLUSION

In view of the above authorities, it is the opinion of this department that no exemption can be claimed by a judgment debtor when the judgment was on personal taxes.

Yours very truly,

W. J. BURKE
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

WJB:RW