

TAXATION : 1. Form of Deed approved by State Tax
AND REVENUE: Commission proper.
2. Collector shall execute such deeds.
3. Two or more lots sold to same purchaser
or purchasers all such parcels shall be
included in one deed.

May 7, 1940.

Mr. George O. Dalton
Collector of Marion County
Hannibal, Missouri



Dear Mr. Dalton:

We are in receipt of your letter of April 29th re-
questing an opinion, which, in part, reads as follows:

"I want to especially call your attention to the fact that on third sales at that time, a certificate was issued which was required to be held for two years, as the redemption period was still effective under the law existing at that time.

"Mr. Rendlen objected to the feature of the deed, which reads that he paid the full amount of taxes at the sale, which he says he did not, and therefore, it is not a proper recital in the deed, he contends.

"I am, therefore, asking you to please issue me a formal opinion from your department, stating whether or not I can issue deeds under a 1937 sale conveying more than one tract, and if in your opinion, would it be permissible for me to let a purchaser write his own deed, which would be termed as a Collector's deed."

"Again Thanking you for your courtesy and prompt attention to this matter, I am,"

1. The deed form prepared by this department and submitted to the State Tax Commission and which was approved by said Commission, under the provisions of 9960d, Laws of Missouri 1933, page 443, is in part as follows:

"WHEREAS, the said _____, in addition to his bid, has paid all taxes due and unpaid on said lands which have become due and payable on same since the date of the taxes included in the advertisements for sale for said lands; and,"

Section 9957c, Laws of Missouri 1933, page 440, is as follows:

"Every holder of a certificate of purchase shall before being entitled to apply for deed to any tract or lot of land described therein pay all taxes that have accrued thereon since the issuance of said certificate, or any prior taxes that may remain due and unpaid on said property, and the lien for which was not foreclosed by sale under which such holder makes demand for deed, and any purchaser that shall suffer a subsequent tax to become delinquent and a subsequent certificate of purchase to issue on the same property included in his certificate, such first purchaser shall forfeit his rights of priority thereunder to the subsequent purchaser, and such subsequent purchaser shall at the time of obtaining his certificate redeem said first certificate of purchase outstanding by depositing with the county collector the amount of said first certificate with interest thereon to the date of said redemption and the amount so paid in redemption shall become a part of said subsequent certificate of purchase and draw interest at the rate specified in said first certificate but not to exceed ten percent per annum from the date of payment. Said

holder of a certificate of purchase permitting a subsequent certificate to issue on the same property, shall, on notice from the county collector, surrender said certificate of purchase on payment to him of the redemption money paid by the subsequent purchaser." (Underscoring ours)

Section 9957, thereof, is in part as follows:

"If no person shall redeem the lands sold for taxes within two years for the sale, at the expiration thereof, and on production of certificate of purchase, and in case the certificate covers only a part of a tract or lot of land, the accompanied with a survey or description of such part, made by the county surveyor, the collector of the county in which the sale of such lands took place shall execute to the purchaser, his heirs or assigns, in the name of the state, a conveyance of the real estate so sold, * * * . In making such conveyance, when two or more parcels, tracts, or lots of land are sold for the non-payment of taxes to the same purchaser or purchasers, or the same person or persons shall in anywise become the owner of the certificates thereof, all of such parcels shall be included in one deed."

CONCLUSION

Therefore, it is the opinion of this department that the recital in said deed is proper. That the collector shall execute the deed approved by the State Tax Commission but that "in making such conveyance, when two or more parcels, tracts, or lots of land are sold for the non-payment of taxes to the same purchaser or purchasers, or the same

Mr. George R. Dalton

-4-

May 7, 1940.

person or persons shall in anywise become the owner of the certificates thereof, all of such parcels shall be included in one deed."

Respectfully submitted,

S. V. MEDLING
Assistant Attorney General

APPROVED:

COVELL R. HEWITT
(Acting) Attorney-General

SVM:LB