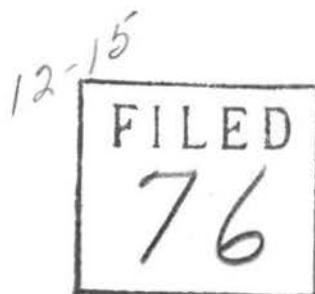


TAXATION: Any person owning an interest in
PART PAYMENT OF TAXES: lands may pay taxes on his proportionate
interest.

December 11, 1942

Hon. Marion Robertson
Prosecuting Attorney
Saline County
Marshall, Missouri



Dear Sir:

This is in reply to yours of recent date, wherein
you submit the following question:

"The question of part payment of taxes
has arisen in this county. Suppose that
a piece of property is owned jointly and
one of the parties wishes to and does
pay part of the tax, and the other party
does not pay his part of the tax, but
allows the remainder to become delinquent.
Does the interest and penalty begin to
run on the total amount of tax or should
the Collector only charge interest and
penalty on the balance unpaid?"

I will appreciate hearing from you as
soon as possible."

Under Section 11084, R. S. Mo. 1939, provisions are
made for part payment of taxes. The portion of this
section which is pertinent to your question reads as
follows:

"* * * If payment is made on an undivided
share of real estate, the collector shall
enter on his record the name of the owner
of such share, so as to designate upon
whose undivided share the tax has been
paid."

Under Section 11085, R. S. Mo. 1939, no penalty or interest may be charged against any taxpayer who pays his taxes to the collector at any time before the first day of January of the year following which the taxes fall due. That being the case, if a person is authorized to pay taxes on his interest or share in a tract of land, then no penalty or interest could accrue against such share.

Under Section 11141, R. S. Mo. 1939, which seems to carry out the provisions of Section 11084, supra, permitting payment on an undivided share in real estate, reads as follows:

"Any person claiming an undivided share in any land out of which an undivided part shall have been sold for taxes, may redeem his undivided share by paying such portion of the purchase-money, interest, penalty and subsequent taxes as he claims of the land sold."

Section 11142, R. S. Mo. 1939, permits a person who claims a specific part of lands sold for taxes to redeem such part by paying his proportionate part of the purchase money, interest, penalty and subsequent taxes as his quantity of ground shall bear to the whole quantity sold.

It will also be noted by Section 11144, R. S. Mo. 1939, that persons who own a share in lands which have been sold for delinquent taxes may make a partial redemption. By this section the collector is authorized to make a certain charge for determining the proportion of taxes to be paid by such redemptioner.

Section 11143, R. S. Mo. 1939, also carries out the provision that a person claiming a specific part in lands may redeem such share when sold for delinquent taxes.

All of these provisions clearly indicate that the lawmakers have intended that any party who owns an interest in real estate may relieve such interest from tax liability, by paying to the collector the proportionate part or share of the taxes which are due on such interest.

CONCLUSION

From the foregoing it is the opinion of this department that any person who owns an undivided share in real estate may tender to the collector the taxes on his proportionate share of such real estate and such tender and payment will stop the interest, and penalty, on the taxes which have been so paid.

Respectfully submitted,

TYRE W. BURTON
Assistant Attorney-General

APPROVED:

ROY McKITTRICK
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TWB:CP