

TAXATION:

procedure for collectors in selling lands for delinquent taxes after the same have been offered at the third sale and no bid has been received therefor.

July 29, 1943

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Hon. P. F. Donehue
Collector of Revenue
Linn, Missouri

Dear Sir:

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

"In cases where real estate is five years delinquent and then have been offered for sale three consecutive times, each time no bid made, what would be the proper procedure to follow?"

I think your question is answered by the following provisions of Section 11130, R. S. No. 1939:

"* * * *If any lands or lots are sold at such third offering, then the Collector, in his discretion, need not again advertise or offer such lands or lots for sale oftener than once every five years after the third offering of such lands or lots, and such offering shall toll the operation of any applicable statute of limitations. A purchaser at any sale subsequent to the third offering of any land or lots shall be entitled to the immediate issuance and delivery of a collector's deed and there shall be no period of redemption from such sales: Provided, however, before any purchaser at a sale to which this section is applicable shall be entitled to a collector's deed it shall be the duty of the collector to demand, and the purchaser to pay, in addition to

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his bid, all taxes due and unpaid on such lands or lots that became due and payable on such lands or lots subsequent to the date of the taxes included in such advertisement and sale. In the event the real purchaser at any sale to which this section is applicable shall be the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the non-payment of which such lands or lots were sold, then no collector's deed shall issue to such purchaser, or to anyone acting for or on behalf of such purchaser, without payment to the collector of such additional amount as will discharge in full all delinquent taxes, penalty, interest and costs."

Since the collector can only follow the provisions of the statute in the collection of taxes, he would not be authorized to strike off lands which have been offered for three years and start with the first sale thereafter and proceed again to sell the lands for later taxes.

CONCLUSION.

From the foregoing statute, it is the opinion of this Department that in cases where lands are not sold at the third sale that the Collector should follow the foregoing provisions of the statute and that the statute of limitations will be tolled providing the Collector offers such lands at least once in each five years after the third offering of the lands for taxes.

Respectfully submitted

TYRE W. BURTON
Assistant Attorney General

APPROVED:

ROY MCKITTRICK
Attorney General

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