

September 17, 1962

Opinion No. 263 answered by  
letter. (Denman)

Honorable John Hosmer  
Prosecuting Attorney  
Webster County  
Marshfield, Missouri



Dear Mr. Hosmer:

This letter is in response to your letter to this office of June 24, 1962, requesting an opinion upon the following questions submitted in an enclosed letter to you from Glenn H. Ventling, Collector of Revenue, Webster County:

"I have a case of a man purchasing 40 acres at a tax sale in 1946. The tax certificate was issued in his name only. He is now deceased, and his widow has the tax certificate, but the deed was never issued. They have been paying the taxes all this time, but are 5 years delinquent each year.

Question:

1. Can I issue a Collectors Deed on the tax certificate which they have?
2. If so, in whose name would the title be?
3. If not, whose property is it now?
4. What is the tax status, can it be sold for taxes?"

Honorable John Hosmer

In an opinion of this office issued on June 22, 1949, to the Honorable Bryan Tout, County Audit Supervisor, Office of the State Auditor, a copy of which is enclosed herein, it was concluded that a purchaser of property at a delinquent tax sale loses all right and title to the property if such purchaser or his heirs and assigns does not cause a deed to be executed and placed on record in the proper county within four (4) years from the date of sale as provided in Section 140.110, RSMo 1959.

We have researched the more recent cases and conclude the law as set out in the enclosed opinion has not been changed. See *Journey v. Miller* (1952) Mo., 250 SW2d 164, wherein the Court after citing the statute in question stated, 1.c. 165:

"The apparent purpose of this statute is to require the holder of a certificate of purchase to obtain a deed within the specified period or lose his right to either a deed or reimbursement and thus settle the title, which otherwise remains indefinite within that period."

In answer to your specific questions, it is our opinion:

1. A collector's deed on the tax certificate may not be issued after four (4) years from the date of sale;
2. Not applicable by reason of our answer to question one;
3. We offer no opinion as to the ownership of the property as this question is not within the purview of the county collector's office;
4. Said property may be sold any time there are delinquent taxes as provided in Section 140.150 et seq.

Yours very truly,

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THOMAS F. EAGLETON  
Attorney General

JHD:JH