

October 4, 1963



Honorable James A. Noland, Jr.
State Representative
Camden County
Osage Beach, Missouri

Dear Mr. Noland:

This refers to your letter of September 30, 1963, requesting an opinion concerning a question relating to the description of land in a collector's deed executed pursuant to a sale on account of delinquent taxes.

It is our understanding that you are concerned with a case in which land was described on the tax rolls merely as a part of a larger tract, without any identification as to which part, and that description was used in the advertising and sale of the land and in the collector's deed executed pursuant to such sale. Your question is whether the collector who issued the deed, with such insufficient description, may execute a correction deed, with a proper description of the land which was intended to be assessed and sold, after his term of office has expired.

We are enclosing copies of opinions furnished to George H. Seifert on July 6, 1942, and to M. M. Brees on October 12, 1942, which are to the effect that a collector has no authority to sell land under a description different from that which appears on the tax rolls or to correct a fatally defective description by the execution of a deed properly describing the lands intended to be assessed and sold. These opinions answer your question in the negative, even as to collectors still in office. Upon a re-examination of the matter, we now find no reason to differ from the conclusions reached in these prior opinions.

Yours very truly,

THOMAS F. EAGLETON
Attorney General

JCB:df
ENCS.