

August 29, 1969

OPINION LETTER NO. 371

Honorable John E. Parrish
Prosecuting Attorney
Camden County Courthouse
Camdenton, Missouri 65020

Dear Mr. Parrish:

This is in response to your request for an opinion regarding the following set of facts:

We understand that the Collector of Camden County sold at a tax sale 10 lots and that said lots were sold as a whole, the owner listed in the assessor's land tax books being set out as Tahoe Lake Estates. The purchase price paid for the ten lots was a total of \$750 with no breakdown attributable to any of the separate lots involved. It also appears that one of the owners of the lots was an individual not connected with the Tahoe Lake Estates and that this owner redeemed one of the lots by paying the back taxes and other charges on it to the Camden County Collector.

We further understand that the Collector issued a certificate of redemption to the real owner of the lot redeemed; and thereafter the purchasers, at the tax sale, declined to accept one-tenth of the total purchase price paid for the reason that he claims that the lot redeemed was more valuable than the remaining lots.

You have advised that the surplus was not distributed. You have not advised the proportion which the quantity of ground redeemed bears to the whole quantity sold.

In our view, Paragraph 3 of Section 140.390, RSMo 1959, applies. This subsection provides:

"Any person claiming a specific part of any lands sold for taxes may redeem his

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specific part by paying such proportion of the purchase money, interest, penalty and subsequent taxes as his quantity of ground shall bear to the whole quantity sold."

The amount of the purchase price to be refunded, therefore, for the lot redeemed is determined by the proportion which that specific part of land bears to the whole quantity sold.

For your further information, we are enclosing the following opinions:

Opinion No. 75, Rash, 4/4/35
Opinion No. 20, Faubion, 11.30/44

Yours very truly,

JOHN C. DANFORTH
Attorney General