



OFFICES OF THE
ATTORNEY GENERAL OF MISSOURI
JEFFERSON CITY

JOHN C. DANFORTH
ATTORNEY GENERAL

August 14, 1972

OPINION LETTER NO. 227

Honorable Dan Harmon
State Representative
Post Office Box 465
Noel, Missouri 64854

Dear Representative Harmon:

This letter is in response to your opinion request in which you ask:

"Does the payment of current intangible and/or tangible personal back taxes and possession of back tax receipts fulfill the requirement of Section 57.010, RSMo 1969, with respect to the 'resident taxpayer' requirement to hold the county office of sheriff."

You also state that:

"The individual who is a candidate for sheriff did not pay any real or tangible personal property tax in 1971. He subsequently in 1972 turned in a tangible personal property assessment list and paid personal property tax for 1971 in 1972 with interest and was issued a receipt therefor. He made returns and paid intangible personal property taxes in 1971 and 1972."

Section 57.010, RSMo 1969 to which you refer, with respect to the qualifications of candidates for the office of sheriff, states in part:

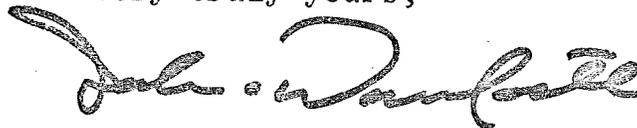
". . . Such person shall be a resident taxpayer and elector of said county, shall have

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resided in said county for more than one whole year next before filing for said office and shall be a person capable of efficient law enforcement. . . ."

We believe that under the reasoning of Opinion No. 82, dated March 29, 1935, to Searcy, copy enclosed, that such a person who has paid intangible personal property taxes, which are property taxes under the provisions of Section 4(a), Article X, Missouri Constitution, is a taxpayer within the meaning of Section 57.010 although we do not purport to determine any question of residency.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John C. Danforth".

JOHN C. DANFORTH
Attorney General

Enclosure: Op. No. 82
3-29-35, Searcy