

**TAXATION:  
COMPROMISE AND SETTLEMENT  
OF TAXES BY THE COUNTY  
COURT:**

County court may compromise taxes at any time before payment of same provided, however, such compromise is subject to the provisions of the Constitution as to valuation.

County court may not compromise taxes for which lands have been sold under the Jones-Munger Act.

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December 8, 1939



Honorable Sam T. Evans  
Prosecuting Attorney  
Daviness County  
Gallatin, Missouri

Dear Sir:

This is in reply to yours of recent date wherein you request an opinion on the following matters:

"1. Can the County Court make a compromise settlement of delinquent taxes on land held by a bondholders' protective committee of a drainage district?

"2. Can such blanket compromise be made for several successive years?

"3. Can lands having been sold under the Jones-Munger Law for delinquent taxes, where the certificate of purchase has been issued, be included in such compromise?

"4. Can current taxes be included in such compromise?

"5. If such a compromise is illegal, what is the proper procedure to set same aside?"

On your questions numbered one and two I find that this department, by an opinion dated February 15, 1933, to Senator J. C. McDowell and prepared by Honorable Carl C. Abington, Assistant Attorney General, covered the question of the right of the county court

to compromise taxes. I am enclosing a copy of this opinion for your use.

On your fourth question you ask whether or not current taxes could be included in such a compromise.

The authority to compromise taxes is set out in Section 9950, Laws of Missouri, 1933, page 427, and it seemed that the lawmakers intended that the only taxes which the county court could compromise were those which were in the "back tax book." Since the authority to compromise taxes is purely statutory, and since Section 9950, supra, does not permit the county court to compromise current taxes, then it is the opinion of this department that the county court, by virtue of the provisions of said Section 9950, would not be authorized to compromise the current taxes.

In your fifth question you ask what the proper procedure would be in case the compromise is illegal.

It seems from the opinion which we are enclosing, as stated on page seven thereof, that the collector would be personally liable if he issued a receipt for taxes which had been compromised by the county court in violation of Section 9950, supra.

#### CONCLUSION.

We are, therefore, of the opinion that the proper procedure, in case an illegal compromise was entered into by the county court and taxes were paid pursuant to such compromise, would be an action against the collector.

#### II.

Your third question on the question of whether or not lands having been sold under the Jones-Munger Law for delinquent taxes where the certificate of purchase has been issued may be included in such compromise.

Section 9956a, Laws of Missouri, 1933, at page 437, insofar as it applies to redeeming of lands which have been sold for taxes and on which there is an outstanding certificate of purchase provides as follows:

"The owner or occupant of any land or lot sold for taxes, or any other persons having an interest therein, may redeem the same at any time during the two years next ensuing, in the following manner: By paying to the county collector, for the use of the purchaser, his heirs or assigns, the full sum of the purchase money named in his certificate of purchase and all the costs of the sale together with interest at the rate specified in such certificate, not to exceed ten percentum annually, with all subsequent taxes which have been paid thereon by the purchaser, his heirs or assigns, with interest at the rate of eight per centum per annum on such taxes subsequently paid, and in addition thereto the person redeeming any land shall pay the costs incident to entry of recital of such redemption. Upon deposit with the county collector of the amount necessary to redeem as herein provided, it shall be the duty of the county collector to mail to the purchaser, his heirs or assigns, at the last postoffice address if known, and if not known, then to the address of the purchaser as shown in the record of the certificate of purchase, notice of such deposit for redemption. Such notice, given as herein provided, shall stop payment to the purchaser, his heirs or assigns, of any further interest or penalty. In case the party purchasing said land, his heirs or assigns, fails to take a tax deed for the land so purchased within six months after the expiration

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of the two years next following the date of sale, no interest shall be charged or collected from the redemptioner after that time."

The Act of 1933, pertaining to sale of delinquent property for taxes, is a special Act for that purpose.

After the lands have been published and sold for taxes under what is known as the Jones-Munger Act of the 1933 Legislature, a certificate of purchase is issued to the purchaser, then we think those lands, insofar as being classed as delinquent lands or being on the "back tax book", are different to those which have not been sold. When a certificate of purchase is issued for lands which were sold for delinquent taxes, then the interest of the certificate holder enters into the transaction and then we think it is beyond the power of the county court to compromise these taxes under authority of Section 9950, Laws of Missouri, 1933. Said Section 9956a provides that these lands may be redeemed under certain conditions and we think that that is the procedure which the redemtor would be required to follow in order to get his lands released from the taxes for which they were sold. In other words, we do not think the county court, under the provisions of said Section 9950, would be authorized to compromise taxes after a certificate of purchase had been issued by the collector for lands sold for such taxes.

CONCLUSION.

It is, therefore, the opinion of this department that lands which have been sold under the Jones-Munger Act, Laws of Missouri, 1933 at page 425, for delinquent taxes and for which a certificate of purchase is outstanding, cannot be included in a compromise settlement, but that the owner must follow the provisions of said Section 9956a, Laws of Missouri, 1933 at page 437, in order to relieve his land from the lien for the taxes sold thereunder.

APPROVED:

Respectfully submitted

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