

TAXATION AND REVENUE: Necessity of inclusion of name of owner in publication for sale of real property for delinquent taxes.

September 6, 1946



Honorable Elmer Peal  
Prosecuting Attorney  
Pemiscot County  
Caruthersville, Missouri

Dear Sir:

Reference is made to your letter of recent date, requesting an official opinion of this office, and reading as follows:

"Will you please inform me if the publication of sale of real property by County Collector for the collection of delinquent taxes requires the name of the owner of said property to be set out in the publication, along with the description of the property."

The following provision is found in the Constitution of 1945, appearing as Section 15 of Article X:

"No real property shall be sold for state, county or city taxes without judicial proceedings, unless the notice of sale shall contain the names of all record owners thereof, or the names of all owners appearing on the land tax book, and all other information required by law."

To conform with the constitutional provision quoted supra, the 63rd General Assembly has passed H.C.S.H.B. 537. This Act repealed Section 11125, R. S. Mo. 1939, and reenacted a new section bearing the same number. The newly enacted section reads, in part, as follows:

" \* \* \* No real property shall be sold for state, county or city taxes without judicial proceedings, unless the notice or sale shall

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contain the names of all owners appearing  
on the land tax book. \* \* \* "

H.C.S.H.B. 557 was approved by the Governor on the 5th  
day of December, 1945. It carried an emergency clause and  
therefore became effective upon that date.

CONCLUSION

In the premises, we are of the opinion that the publica-  
tion of notice of sale of real property for delinquent state,  
county or city taxes must include therein the names of all  
owners of such real property that appear on the land tax book.

Respectfully submitted,

WILL F. BERRY, Jr.  
Assistant Attorney General

APPROVED:

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J. E. TAYLOR  
Attorney General

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