

Statute of limitations on delinquent taxes.

7-9

July 9, 1935



Honorable J. Monroe Robins
Prosecuting Attorney
Bollinger County
Marble Hill, Missouri

Dear Mr. Robins:

We are in receipt of your inquiry which is as follows:

"At the request of Sam A. Baker, Collector of the Revenue of Bollinger County, I will ask you a question as follows: Can the back taxes for the year 1929 and prior years be legally collected?"

Replying thereto, it appears that there has been for many years a five year limitation against the collection of delinquent taxes in this state.

In 1933 the Legislature repealed Section 9961 of Article IX, Chapter 59, R. S. 1929 (See 1933 Laws, page 154) and enacted the section there found in lieu.

By the terms of this last enactment it is provided as follows:

"No proceedings for the sale of land and lots for delinquent taxes under the provisions of Chapter 59, Revised Statutes of Missouri, 1929, relating to the collection of delinquent and back taxes and providing for foreclosure sale and redemption of land and lots therefor, shall be valid

unless initial proceedings therefor shall be commenced within five (5) years after delinquency of such taxes, and any sale held pursuant to initial proceedings commenced within such period of five (5) years shall be deemed to have been in compliance with the provisions of said act in so far as the time at which such sales are to be had is specified therein, provided that proceedings for the sale of lands and lots on which taxes are delinquent for the year 1928 may be commenced at any time prior to December 31, 1934."

It will be noted that this section withdraws the assistance of the courts from the collection of delinquent taxes which have been delinquent more than five years prior to the institution of "initial proceedings", except that the taxes that were delinquent in 1928 have a little longer extension of time for filing suit, to-wit, until December 30, 1934.

We think the term "initial proceedings" means the filing of suit for collection of such taxes.

CONCLUSION

The back taxes for the year 1929 became delinquent January 1, 1929 and the five year limitation laws above mentioned applies as to them, and they are barred if suit was not filed thereon prior to five years from January 1, 1929.

Very truly yours,

DRAKE WATSON
Assistant Attorney General

APPROVED:

JOHN W. HOFFMAN, JR.
ACTING ATTORNEY GENERAL

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