

TAXATION AND  
REVENUE:

Expense of printing lists of delinquent lands under  
the Jones-Munger Law shall be paid out of the county  
treasury.

July 14, 1938

7-14



Hon. John C. Pope  
Prosecuting Attorney  
Webster County  
Marshfield, Missouri

Dear Mr. Pope:

We desire to acknowledge your request for an opinion  
on July 12th, in regard to who is liable for printing fee  
in publications for sale under the Jones-Munger Act, which  
is as follows:

"Would the county court be liable  
for the printer's fee for publishing  
the land descriptions of land to  
be offered for sale for delinquent  
taxes for the years 1935, 1936 and  
1937 on tracts that were not sold  
and upon which there was no bid?"

That part of Section 9952 b of the Laws of Missouri  
1933 relating to expense of printing the published list  
of delinquent lands is as follows:

"The expense of such printing shall  
be paid by the purchaser or purchasers  
of the lands and/or lots sold and shall  
not exceed the rate fixed in the county  
printing contract, if any, but in no  
event to exceed the legal rate for the  
entire notice, as such legal rate is  
fixed by Sec. 13773, which cost of  
printing at the rate specified shall be  
taxed as part of the costs of the sale

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of any land or lot contained in such list and disposed of at such sale, and the total cost of printing such notice shall be prorated against all such lands or lots so sold or redeemed prior to any such sale."

Said Section 9952b supra was amended in the Laws of Missouri 1935, at page 403, and that part of said section relating to the printing of published lists of delinquent lands, as amended, is as follows:

"The expense of such printing shall be paid out of the county treasury and shall not exceed the rate fixed in the county printing contract, if any, but in no event to exceed one dollar for each description, which cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any land or lot contained in such list."

Said Section 9952b of the 1935 Laws of Missouri was in full force and effect before the publication for sale of lands on the first Monday in November of said year 1935.

CONCLUSION

Therefore, it is the opinion of this department that the expense of the printing of the lists of delinquent lands for sale under the Jones-Munger law for the years 1935, 1936 and 1937 shall be paid out of the county treasury.

Respectfully submitted,

S. V. MEDLING  
Assistant Attorney General

APPROVED:

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J. E. TAYLOR  
(Acting) Attorney General  
SVM:RT