

TAXATION: Priority of tax liens, General County
and State taxes in relation to general
municipal tax liens.

December 29, 1943

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FILED

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Honorable Wilbur F. Daniels
Prosecuting Attorney
Fayette, Missouri

Dear Mr. Daniels:

This is an acknowledgment of your letter of inquiry
to the General on December 27, 1943, which is as follows:

"I would deeply appreciate an opinion
on the following question, to-wit: If land
is sold by the County of Howard for delinquent
taxes does said sale cut off and extinguish
the lien of the City of Fayette for back taxes
on the same land?"

The case of State v. Baumann, 160 S.W. (2d) 697 passed
upon the question as to whether the City of St. Louis--- a
municipal corporation---while under the provisions of the
Jones-Munger law, had an equality of lien for its general city
and school taxes with the lien for general state and county
taxes. The court held that equality of such liens is the
general rule. In regard to the status of such liens of cities
outside the City of St. Louis in relation to a general county
and state tax lien such court at l.c. 699 held:

***Outside the city of St. Louis, under the
Jones-Munger Act, sales for state and county
taxes are made by the county collector and
sales for city taxes are made by the city col-
lector under a different advertisement. One
purpose of Sections 11149 and 11152 evidently
is to prevent a sale by the county collector
from destroying the lien for city taxes and
to prevent a sale by the city collector from
destroying the lien for state and county taxes,
both liens being on an equality. Section 11152
requires the purchaser, before receiving a deed,
to pay prior unpaid taxes, but, as the county
collector is not authorized to receive city taxes
and the city collector is not authorized to receive

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state and county taxes, Section 11149 makes the deed subject to such unpaid prior taxes as the collector is not authorized to collect. That is, the deed of the county collector is subject to prior unpaid city taxes and the deed of the city collector is subject to prior unpaid state and county taxes. The City of St. Louis, being both a city and a county, the same officer would there collect all the prior general taxes, state, county and city, before delivering the deed.***"

Therefore, it is the opinion of this department that a sale by the county collector for general county and state taxes does not destroy the lien for city taxes "both liens being on an equality".

Respectfully submitted,

SVM:EH

S. V. MEDLING
Assistant Attorney General

APPROVED:

ROY McKITTRICK
Attorney General