

OPINION SUMMARY

MISSOURI COURT OF APPEALS EASTERN DISTRICT

S & P PROPERTIES, INC.,)	No. ED94745
)	
Respondent,)	Appeal from the Circuit Court
)	of City of St. Louis
vs.)	
)	
GREGORY F.X. DALY,)	Honorable Barbara T. Peebles
COLLECTOR OF REVENUE,)	
and)	
ED BUSHMEYER, ASSESSOR,)	
)	
Appellants.)	FILED: December 7, 2010

Gregory Daly, the Collector of Revenue of the City of St. Louis ("the Collector") and Ed Bushmeyer, the Assessor of the City of St. Louis ("the Assessor"), appeal the trial court's grant of the summary judgment motion filed by S & P Properties, Inc. ("S & P").

AFFIRMED IN PART; REVERSED IN PART

Division One Holds: We find that the Assessor has no statutory authority to collect taxes. Therefore, it was improper for the trial court to order the Assessor to pay any damages to S & P. We find that S & P has presented no evidence that it paid taxes or of any alleged damages as a result of paying taxes. In the absence of any evidence, the trial court erred in awarding a refund of taxes paid by S & P. We affirm the trial court's award of the purchase price of the property to S & P to be paid by the Collector.

Opinion by: Roy L. Richter, Chief Judge

Kenneth M. Romines, J., and Gary G. Wallace, Sp. J., concur

Attorney for Appellant Daly: Anthony J. Sestric
Attorney for Appellant Bushmeyer: Carl W. Yates III

Attorneys for Respondent: Angela N. Loehr, Andrew D. Dillon

THIS SUMMARY IS NOT PART OF THE OPINION OF THE COURT. IT HAS BEEN PREPARED FOR THE CONVENIENCE OF THE READER AND SHOULD NOT BE QUOTED OR CITED.