

OPINION SUMMARY
MISSOURI COURT OF APPEALS EASTERN DISTRICT

COLLECTOR OF REVENUE,)	NO. ED93518
CITY OF ST. LOUIS,)	
Appellant,)	
)	
vs.)	Appeal from the Circuit Court of the
)	City of St. Louis
DRURY DEVELOPMENT CORP.,)	
and)	
MISSOURI HIGHWAY AND)	
TRANSPORTATION COMMISSION,)	Hon. Michael F. Stelzer
and)	
SHERIFF OF THE CITY OF ST. LOUIS,)	
Respondents.)	FILED: March 2, 2010

The Collector of Revenue of the City of St. Louis appeals the circuit court's judgment setting aside a tax sale of real property to Drury Development Corporation. The Missouri Highway and Transportation Commission acquired the property in a condemnation suit in 1993, but the Collector subsequently purported to sell the property to S&P Properties in 1998. Drury Development Corporation purchased the property in 2008 and then sought to set aside the sale upon discovering the Commission's superior title. The trial court granted Drury's motion. The Collector alleges error in that (1) the Commission failed to record the notice of its payment for the property and (2) Drury's motion is barred by a two-year statute of limitations contained in the Municipal Land Reutilization Law.

AFFIRMED.

DIVISION ONE HOLDS: (1) The Commission validly acquired title to the property by paying the condemnation commissioners' award into the registry of the circuit clerk. Recordation of notice of payment is not required by Chapter 523 or Rule 86. Subsequent purported sales of the property were invalid. (2) The two-year statute of limitations contained in section 92.855 does not bar Drury's motion. The Municipal Land Reutilization Law governs the collection of unpaid real estate taxes and is inapplicable to the Commission, a tax-exempt state entity.

Opinion by: Clifford H. Ahrens, Judge Kathianne Knaup Crane, J. and Nannette A. Baker, J., concur.

Attorney for Appellant: Anthony J. Sestric

Attorney for Respondent: Gordon D. Schweitzer, Jr. and Philip E. Morgan, Jr.

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.
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