

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 893
90TH GENERAL ASSEMBLY

Reported from the Committee on Local Government and Economic Development, February 21, 2000, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

3926S.03C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 140.160, RSMo 1994, and section 140.110, RSMo Supp. 1999, relating to ownership of property, and to enact in lieu thereof two new sections relating to the same subject.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 140.160, RSMo 1994, and section 140.110, RSMo Supp. 1999, are repealed and two new sections enacted in lieu thereof, to be known as sections 140.110 and 140.160, to read as follows:

140.110. 1. The collectors of the respective counties shall collect the taxes contained in the back tax book. Any person interested in or the owner of any tract of land or lot contained in the back tax book may redeem the tract of land or town lot, or any part thereof, from the state's lien thereon, by paying to the proper collector the amount of the original taxes, as charged against the tract of land or town lot described in the back tax book together with interest from the day upon which the tax first became delinquent at the rate specified in section 140.100.

2. Any payment for personal [or real] property taxes received by the county collector shall first be applied to any back delinquent personal taxes [and to each individual parcel of real estate] on the back tax book before a county collector accepts any payment for all or any part of [real or] personal property taxes due and assessed on the current tax book.

3. Any payment for real property taxes received by the county collector shall first be applied to back delinquent taxes on the same individual parcel of real estate on the back tax book before a county collector accepts payment for real property taxes due and assessed on the current tax book.

EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

4. Subsection 3 of this section shall not apply to payment for real property taxes by financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulations.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes [under the provisions of] **pursuant to** this chapter, 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 three years after delinquency of such taxes, and any sale held pursuant to initial proceedings commenced within such period of three years shall be deemed to have been in compliance with the provisions of said law insofar as the time at which such sales are to be had is specified therein; provided further, that in suits or actions to collect delinquent drainage and/or levee assessments on real estate such suits or actions shall be commenced within three years after delinquency, otherwise no suit or action therefor shall be commenced, had or maintained, **except that the three-year limitation described in this subsection shall not be applicable if any written instrument conveys any real estate having a tax-exempt status, if such instrument causes such real estate to again become taxable real property and if such instrument has not been recorded in the office of the recorder in the county in which the real estate has been situated. Such three-year limitation shall only be applicable once the recording of the title has occurred.**

2. In order to enable county and city collectors to be able to collect delinquent and back taxes, the county auditor in all counties having a county auditor shall annually audit and list all delinquent and back taxes and provide a copy of such audit and list to the county collector and to the governing body of the county. A copy of the audit and list may be provided to city collectors within the county at the discretion of the county collector.

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