

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 610**  
**91ST GENERAL ASSEMBLY**

Reported from the Committee on Local Government and Related Matters, April 12, 2001, with recommendation that the House Committee Substitute for Senate Bill No. 610 Do Pass.

TED WEDEL, Chief Clerk

2163L.03C

**AN ACT**

To repeal sections 52.300, 54.330, 137.100 and 141.610, RSMo 2000, and to enact in lieu thereof five new sections relating to political subdivisions.

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

Section A. Sections 52.300, 54.330, 137.100 and 141.610, RSMo 2000, are repealed and five new sections enacted in lieu thereof, to be known as sections 50.341, 52.300, 54.330, 137.100 and 141.610, to read as follows:

**50.341. 1. The county commission of any county of the first classification without a charter form of government with a population of at least one hundred fifty thousand containing part of a city with a population over three hundred thousand is hereby authorized to reduce the salaries of the county commissioners if they employ a county administrator to handle the day-to-day administrative functions of the county commission.**

**2. In an open county commission meeting, the county commission, upon a unanimous vote of all three commissioners, may reduce the salary of the associate commissioners.**

52.300. Collectors may appoint deputies and assistants, by an instrument in writing, duly signed, and may also revoke any such appointment at their pleasure[, and may require bonds or other securities from such deputies to secure themselves; and]. Each such deputy **or assistant** shall have like authority, in every respect, to collect the taxes levied or assessed within the portion of the county, town, district or city assigned to [him] **such deputy or assistant**, which, by law, is vested in the collector [himself]; but each collector shall, in every respect, be responsible to the state, county, towns, cities, districts and individuals, companies, corporations, as the case may be, for all moneys collected, and for every act done by any [of his deputies whilst acting as such] **deputy or assistant when acting as a deputy or assistant**, and for any omission of duty of such deputy **or assistant**. **Before entering upon the duties for which they are employed, deputies and assistants shall give bond and security to the satisfaction of the collector. The bond for each individual deputy or assistant shall not exceed one-half of the amount of the maximum bond required for any collector pursuant to sections 52.020 to 52.100. The official bond required pursuant to this section shall be a surety bond with a surety company**

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

**authorized to do business in this state. The premium of the bond shall be paid by the county or city being protected.** Any bond or security taken from a deputy **or assistant** by a collector, pursuant to this chapter, shall be available to such collector[, his] **or the collector's** representatives and sureties, to indemnify them for any loss or damage accruing from any act of such deputy.

54.330. **1.** County treasurers, as ex officio county collectors of counties under township organization, shall be required to give bonds as other county collectors under the general revenue law.

**2. Before entering upon the duties for which they are employed, deputies and assistants employed in the office of any treasurer ex officio collector shall give bond and security to the satisfaction of the treasurer ex officio collector. The bond for each individual deputy or assistant shall not exceed one-half of the amount of the maximum bond required for any treasurer ex officio collector. The official bond required pursuant to this section shall be a surety bond with a surety company authorized to do business in this state. The premium of the bond shall be paid by the county or city being protected.**

137.100. **1.** The following subjects are exempt from taxation for state, county or local purposes:

- (1) Lands and other property belonging to this state;
- (2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipments, and on public squares and lots kept open for health, use or ornament;
- (3) Nonprofit cemeteries;
- (4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations;
- (5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;
- (6) Household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned and used by a person in his **or her** home or dwelling place.

**2. In the event a subject property is not within the exemption provisions of subsection 1 of this section on the first day of January in any given year, but comes within the exemption provisions of subsection 1 of this section on a subsequent date of that year, the subject property shall not be exempt from taxation until the first day of January in the following year.**

141.610. Each court administrator's or sheriff's deed given pursuant to the provisions of the land tax collection law shall be presumptive evidence that the suit and all proceedings therein and all proceedings prior thereto from and including assessment of the lands affected thereby and all notices required by law were regular and in accordance with all provisions of the law relating thereto. After two years from the date [of the recording of such court administrator's or sheriff's deed] **of the court administrator's foreclosure sale**, the presumption shall be conclusive pursuant to sections 141.210 to 141.810. Notwithstanding section 516.010, RSMo, no suit to set aside or to attack the validity of any such court administrator's or sheriff's deed shall be commenced or maintained unless the suit is filed within two years from the date the court administrator's or sheriff's deed is recorded.