

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 248

AN ACT

To repeal sections 67.457, 67.463, 67.469, 67.1521, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, and 140.665, RSMo, and to enact in lieu thereof fourteen new sections relating to property taxes.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
AS FOLLOWS:

1           Section A. Sections 67.457, 67.463, 67.469, 67.1521,  
2 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460,  
3 140.470, and 140.665, RSMo, are repealed and fourteen new  
4 sections enacted in lieu thereof, to be known as sections 67.457,  
5 67.463, 67.469, 67.1521, 140.050, 140.115, 140.150, 140.160,  
6 140.230, 140.290, 140.405, 140.460, 140.470, and 140.665, to read  
7 as follows:

8           67.457. 1. To establish a neighborhood improvement  
9 district, the governing body of any city or county shall comply  
10 with either of the procedures described in subsection 2 or 3 of  
11 this section.

12           2. The governing body of any city or county proposing to  
13 create a neighborhood improvement district may by resolution  
14 submit the question of creating such district to all qualified  
15 voters residing within such district at a general or special

1 election called for that purpose. Such resolution shall set  
2 forth the project name for the proposed improvement, the general  
3 nature of the proposed improvement, the estimated cost of such  
4 improvement, the boundaries of the proposed neighborhood  
5 improvement district to be assessed, and the proposed method or  
6 methods of assessment of real property within the district,  
7 including any provision for the annual assessment of maintenance  
8 costs of the improvement in each year during the term of the  
9 bonds issued for the original improvement and after such bonds  
10 are paid in full. The governing body of the city or county may  
11 create a neighborhood improvement district when the question of  
12 creating such district has been approved by the vote of the  
13 percentage of electors within such district voting thereon that  
14 is equal to the percentage of voter approval required for the  
15 issuance of general obligation bonds of such city or county under  
16 article VI, section 26 of the constitution of this state. The  
17 notice of election containing the question of creating a  
18 neighborhood improvement district shall contain the project name  
19 for the proposed improvement, the general nature of the proposed  
20 improvement, the estimated cost of such improvement, the  
21 boundaries of the proposed neighborhood improvement district to  
22 be assessed, the proposed method or methods of assessment of real  
23 property within the district, including any provision for the  
24 annual assessment of maintenance costs of the improvement in each  
25 year after the bonds issued for the original improvement are paid  
26 in full, and a statement that the final cost of such improvement  
27 assessed against real property within the district and the amount  
28 of general obligation bonds issued therefor shall not exceed the

1 estimated cost of such improvement, as stated in such notice, by  
2 more than twenty-five percent, and that the annual assessment for  
3 maintenance costs of the improvements shall not exceed the  
4 estimated annual maintenance cost, as stated in such notice, by  
5 more than twenty-five percent. The ballot upon which the  
6 question of creating a neighborhood improvement district is  
7 submitted to the qualified voters residing within the proposed  
8 district shall contain a question in substantially the following  
9 form:

10 Shall ..... (name of city or  
11 county) be authorized to create a neighborhood improvement  
12 district proposed for the .....  
13 (project name for the proposed improvement) and incur  
14 indebtedness and issue general obligation bonds to pay for all or  
15 part of the cost of public improvements within such district, the  
16 cost of all indebtedness so incurred to be assessed by the  
17 governing body of the ..... (city or  
18 county) on the real property benefitted by such improvements for  
19 a period of ..... years, and, if included in the  
20 resolution, an assessment in each year thereafter with the  
21 proceeds thereof used solely for maintenance of the improvement?

22 3. As an alternative to the procedure described in  
23 subsection 2 of this section, the governing body of a city or  
24 county may create a neighborhood improvement district when a  
25 proper petition has been signed by the owners of record of at  
26 least two-thirds by area of all real property located within such  
27 proposed district. Each owner of record of real property located  
28 in the proposed district is allowed one signature. Any person,

1 corporation, or limited liability partnership owning more than  
2 one parcel of land located in such proposed district shall be  
3 allowed only one signature on such petition. The petition, in  
4 order to become effective, shall be filed with the city clerk or  
5 county clerk. A proper petition for the creation of a  
6 neighborhood improvement district shall set forth the project  
7 name for the proposed improvement, the general nature of the  
8 proposed improvement, the estimated cost of such improvement, the  
9 boundaries of the proposed neighborhood improvement district to  
10 be assessed, the proposed method or methods of assessment of real  
11 property within the district, including any provision for the  
12 annual assessment of maintenance costs of the improvement in each  
13 year during the term of the bonds issued for the original  
14 improvement and after such bonds are paid in full, a notice that  
15 the names of the signers may not be withdrawn later than seven  
16 days after the petition is filed with the city clerk or county  
17 clerk, and a notice that the final cost of such improvement  
18 assessed against real property within the district and the amount  
19 of general obligation bonds issued therefor shall not exceed the  
20 estimated cost of such improvement, as stated in such petition,  
21 by more than twenty-five percent, and that the annual assessment  
22 for maintenance costs of the improvements shall not exceed the  
23 estimated annual maintenance cost, as stated in such petition, by  
24 more than twenty-five percent.

25 4. Upon receiving the requisite voter approval at an  
26 election or upon the filing of a proper petition with the city  
27 clerk or county clerk, the governing body may by resolution or  
28 ordinance determine the advisability of the improvement and may

1 order that the district be established and that preliminary plans  
2 and specifications for the improvement be made. Such resolution  
3 or ordinance shall state and make findings as to the project name  
4 for the proposed improvement, the nature of the improvement, the  
5 estimated cost of such improvement, the boundaries of the  
6 neighborhood improvement district to be assessed, the proposed  
7 method or methods of assessment of real property within the  
8 district, including any provision for the annual assessment of  
9 maintenance costs of the improvement in each year after the bonds  
10 issued for the original improvement are paid in full, and shall  
11 also state that the final cost of such improvement assessed  
12 against the real property within the neighborhood improvement  
13 district and the amount of general obligation bonds issued  
14 therefor shall not, without a new election or petition, exceed  
15 the estimated cost of such improvement by more than twenty-five  
16 percent.

17 5. The boundaries of the proposed district shall be  
18 described by metes and bounds, streets or other sufficiently  
19 specific description. The area of the neighborhood improvement  
20 district finally determined by the governing body of the city or  
21 county to be assessed may be less than, but shall not exceed, the  
22 total area comprising such district.

23 6. In any neighborhood improvement district organized prior  
24 to August 28, 1994, an assessment may be levied and collected  
25 after the original period approved for assessment of property  
26 within the district has expired, with the proceeds thereof used  
27 solely for maintenance of the improvement, if the residents of  
28 the neighborhood improvement district either vote to assess real

1 property within the district for the maintenance costs in the  
2 manner prescribed in subsection 2 of this section or if the  
3 owners of two-thirds of the area of all real property located  
4 within the district sign a petition for such purpose in the same  
5 manner as prescribed in subsection 3 of this section.

6 7. Prior to any assessment hereafter being levied against  
7 any real property within any neighborhood improvement district,  
8 and prior to any lien enforceable under either chapter 140 or 141  
9 being imposed after August 28, 2013 against any real property  
10 within a neighborhood improvement district, the clerk of the  
11 governing body establishing the neighborhood improvement district  
12 shall cause to be recorded with the recorder of deeds for the  
13 county in which any portion of the neighborhood improvement  
14 district is located, a document conforming to the provisions of  
15 sections 59.310 and 59.313, and which shall contain at least the  
16 following information:

17 (1) Each owner of record of real property located within  
18 the neighborhood improvement district at the time of recording,  
19 who shall be identified in the document as grantors and indexed  
20 by the recorder pursuant to section 59.440;

21 (2) The governing body establishing the neighborhood  
22 improvement district and the title of any official or agency  
23 responsible for collecting or enforcing any assessments, who  
24 shall be identified in the document as grantees and so indexed by  
25 the recorder pursuant to section 59.440;

26 (3) The legal description of the property within the  
27 neighborhood improvement district which may either be the metes  
28 and bounds description authorized in subsection 5 of this section

1 or the legal description of each lot or parcel within the  
2 neighborhood improvement district; and

3 (4) The identifying number of the resolution or ordinance  
4 creating the neighborhood improvement district, or a copy of such  
5 resolution or ordinance.

6 67.463. 1. At the hearing to consider the proposed  
7 improvements and assessments, the governing body shall hear and  
8 pass upon all objections to the proposed improvements and  
9 proposed assessments, if any, and may amend the proposed  
10 improvements, and the plans and specifications therefor, or  
11 assessments as to any property, and thereupon by ordinance or  
12 resolution the governing body of the city or county shall order  
13 that the improvement be made and direct that financing for the  
14 cost thereof be obtained as provided in sections 67.453 to  
15 67.475.

16 2. After construction of the improvement has been completed  
17 in accordance with the plans and specifications therefor, the  
18 governing body shall compute the final costs of the improvement  
19 and apportion the costs among the property benefitted by such  
20 improvement in such equitable manner as the governing body shall  
21 determine, charging each parcel of property with its  
22 proportionate share of the costs, and by resolution or ordinance,  
23 assess the final cost of the improvement or the amount of general  
24 obligation bonds issued or to be issued therefor as special  
25 assessments against the property described in the assessment  
26 roll.

27 3. After the passage or adoption of the ordinance or  
28 resolution assessing the special assessments, the city clerk or

1 county clerk shall mail a notice to each property owner within  
2 the district which sets forth a description of each parcel of  
3 real property to be assessed which is owned by such owner, the  
4 special assessment assigned to such property, and a statement  
5 that the property owner may pay such assessment in full, together  
6 with interest accrued thereon from the effective date of such  
7 ordinance or resolution, on or before a specified date determined  
8 by the effective date of the ordinance or resolution, or may pay  
9 such assessment in annual installments as provided in subsection  
10 4 of this section.

11 4. The special assessments shall be assessed upon the  
12 property included therein concurrent with general property taxes,  
13 and shall be payable in substantially equal annual installments  
14 for a duration stated in the ballot measure prescribed in  
15 subsection 2 of section 67.457 or in the petition prescribed in  
16 subsection 3 of section 67.457, and, if authorized, an assessment  
17 in each year thereafter levied and collected in the same manner  
18 with the proceeds thereof used solely for maintenance of the  
19 improvement, taking into account such assessments and interest  
20 thereon, as the governing body determines. The first installment  
21 shall be payable after the first collection of general property  
22 taxes following the adoption of the assessment ordinance or  
23 resolution unless such ordinance or resolution was adopted and  
24 certified too late to permit its collection at such time. All  
25 assessments shall bear interest at such rate as the governing  
26 body determines, not to exceed the rate permitted for bonds by  
27 section 108.170. Interest on the assessment between the  
28 effective date of the ordinance or resolution assessing the

1 assessment and the date the first installment is payable shall be  
2 added to the first installment. The interest for one year on all  
3 unpaid installments shall be added to each subsequent installment  
4 until paid. In the case of a special assessment by a city, all  
5 of the installments, together with the interest accrued or to  
6 accrue thereon, may be certified by the city clerk to the county  
7 clerk in one instrument at the same time. Such certification  
8 shall be good for all of the installments, and the interest  
9 thereon payable as special assessments.

10 5. Special assessments shall be collected and paid over to  
11 the city treasurer or county treasurer in the same manner as  
12 taxes of the city or county are collected and paid. In any  
13 county with a charter form of government and with more than six  
14 hundred thousand but fewer than seven hundred thousand  
15 inhabitants and any county of the first classification with more  
16 than one hundred thirty-five thousand four hundred but fewer than  
17 one hundred thirty-five thousand five hundred inhabitants, the  
18 county collector may collect a fee as prescribed by section  
19 52.260 for collection of assessments under this section.

20 67.469. A special assessment authorized under the  
21 provisions of sections 67.453 to 67.475 shall be a lien, from the  
22 date of the assessment, on the property against which it is  
23 assessed on behalf of the city or county assessing the same to  
24 the same extent as a tax upon real property. The lien may be  
25 foreclosed in the same manner as a tax upon real property by land  
26 tax sale pursuant to chapter 140 or [by judicial foreclosure  
27 proceeding], if applicable to that county, chapter 141, or at the  
28 option of the governing body, by judicial foreclosure proceeding.

1 Upon the foreclosure of any such lien, whether by land tax sale  
2 or by judicial foreclosure proceeding, the entire remaining  
3 assessment may become due and payable and may be recoverable in  
4 such foreclosure proceeding at the option of the governing body.

5 67.1521. 1. A district may levy by resolution one or more  
6 special assessments against real property within its boundaries,  
7 upon receipt of and in accordance with a petition signed by:

8 (1) Owners of real property collectively owning more than  
9 fifty percent by assessed value of real property within the  
10 boundaries of the district; and

11 (2) More than fifty percent per capita of the owners of all  
12 real property within the boundaries of the district.

13 2. The special assessment petition shall be in  
14 substantially the following form:

15 The ..... (insert name of district)  
16 Community Improvement District ("District") shall be authorized  
17 to levy special assessments against real property benefitted  
18 within the District for the purpose of providing revenue for  
19 ..... (insert general description of specific service  
20 and/or projects) in the district, such special assessments to be  
21 levied against each tract, lot or parcel of real property listed  
22 below within the district which receives special benefit as a  
23 result of such service and/or projects, the cost of which shall  
24 be allocated among this property by .....  
25 (insert method of allocation, e.g., per square foot of property,  
26 per square foot on each square foot of improvement, or by  
27 abutting foot of property abutting streets, roads, highways,  
28 parks or other improvements, or any other reasonable method) in

1 an amount not to exceed ..... dollars per (insert unit of  
2 measure). Such authorization to levy the special assessment  
3 shall expire on ..... (insert date). The tracts of  
4 land located in the district which will receive special benefit  
5 from this service and/or projects are: ..... (list  
6 of properties by common addresses and legal descriptions).

7 3. The method for allocating such special assessments set  
8 forth in the petition may be any reasonable method which results  
9 in imposing assessments upon real property benefitted in relation  
10 to the benefit conferred upon each respective tract, lot or  
11 parcel of real property and the cost to provide such benefit.

12 4. By resolution of the board, the district may levy a  
13 special assessment rate lower than the rate ceiling set forth in  
14 the petition authorizing the special assessment and may increase  
15 such lowered special assessment rate to a level not exceeding the  
16 special assessment rate ceiling set forth in the petition without  
17 further approval of the real property owners; provided that a  
18 district imposing a special assessment pursuant to this section  
19 may not repeal or amend such special assessment or lower the rate  
20 of such special assessment if such repeal, amendment or lower  
21 rate will impair the district's ability to pay any liabilities  
22 that it has incurred, money that it has borrowed or obligations  
23 that it has issued.

24 5. Each special assessment which is due and owing shall  
25 constitute a perpetual lien against each tract, lot or parcel of  
26 property from which it is derived. Such lien may be foreclosed  
27 in the same manner as any other special assessment lien as  
28 provided in section 88.861. Notwithstanding the provisions of

1 this subsection and section 67.1541 to the contrary, [in any  
2 county of the first classification with more than one hundred  
3 thirty-five thousand four hundred but fewer than one hundred  
4 thirty-five thousand five hundred inhabitants,] the county  
5 collector may, upon certification by the district for collection,  
6 add each special assessment to the annual real estate tax bill  
7 for the property and collect the assessment in the same manner  
8 the collector uses for real estate taxes. [In said counties,  
9 each] Any special assessment remaining unpaid on the first day of  
10 January annually is delinquent and enforcement of collection of  
11 the delinquent bill by the county collector shall be governed by  
12 the laws concerning delinquent and back taxes. The lien may be  
13 foreclosed in the same manner as a tax upon real property by land  
14 tax sale under chapter 140 or, if applicable to that county,  
15 chapter 141.

16 6. A separate fund or account shall be created by the  
17 district for each special assessment levied and each fund or  
18 account shall be identifiable by a suitable title. The proceeds  
19 of such assessments shall be credited to such fund or account.  
20 Such fund or account shall be used solely to pay the costs  
21 incurred in undertaking the specified service or project.

22 7. Upon completion of the specified service or project or  
23 both, the balance remaining in the fund or account established  
24 for such specified service or project or both shall be returned  
25 or credited against the amount of the original assessment of each  
26 parcel of property pro rata based on the method of assessment of  
27 such special assessment.

28 8. Any funds in a fund or account created pursuant to this

1 section which are not needed for current expenditures may be  
2 invested by the board in accordance with applicable laws relating  
3 to the investment of funds of the city in which the district is  
4 located.

5 9. The authority of the district to levy special  
6 assessments shall be independent of the limitations and  
7 authorities of the municipality in which it is located;  
8 specifically, the provisions of section 88.812 shall not apply to  
9 any district.

10 140.050. 1. Except as provided in section 52.361, the  
11 county clerk shall file the delinquent lists in the county  
12 clerk's office and within ten days thereafter make, under the  
13 seal of the commission, the lists into a back tax book as  
14 provided in section 140.060.

15 2. Except as provided in section 52.361, when completed,  
16 the clerk shall deliver the book or an electronic copy thereof to  
17 the collector taking duplicate receipts therefor, one of which  
18 the clerk shall file in the clerk's office and the other the  
19 clerk shall file with the director of revenue. The clerk shall  
20 charge the collector with the aggregate amount of taxes,  
21 interest, and clerk's fees contained in the back tax book.

22 3. The collector shall collect such back taxes and may levy  
23 upon, seize and distrain tangible personal property and may sell  
24 such property for taxes.

25 4. In the city of St. Louis, the city comptroller or other  
26 proper officer shall return the back tax book together with the  
27 uncollected tax bills within thirty days to the city collector.

28 5. If any county commission or clerk in counties not having

1 a county auditor fails to comply with section 140.040, and this  
2 section, to the extent that the collection of taxes cannot be  
3 enforced by law, the county commission or clerk, or their  
4 successors in office, shall correct such omissions at once and  
5 return the back tax book to the collector who shall collect such  
6 taxes.

7 140.115. Any person other than the owner or a mortgagee or  
8 other lienholder described in section 139.070 who pays the  
9 original taxes, as charged against the tract of land or town lot  
10 described in the back tax book together with interest from the  
11 day upon which the tax first became delinquent at the rate  
12 specified in section 140.100 shall not invoke a lien on said  
13 property or person without the knowledge and consent of the  
14 owner. Any such lien so invoked on said property or person  
15 without the knowledge and consent of the owner shall be null and  
16 void.

17 140.150. 1. All lands, lots, mineral rights, and royalty  
18 interests on which taxes or [neighborhood improvement district]  
19 special assessments are delinquent and unpaid are subject to sale  
20 to discharge the lien for the delinquent and unpaid taxes or  
21 unpaid special assessments as provided for in this chapter on the  
22 fourth Monday in August of each year.

23 2. No real property, lots, mineral rights, or royalty  
24 interests shall be sold for state, county or city taxes or  
25 special assessments without judicial proceedings, unless the  
26 notice of sale contains the names of all record owners thereof,  
27 or the names of all owners appearing on the land tax book and all  
28 other information required by law. Delinquent taxes or unpaid

1 special assessments, penalty, interest and costs due thereon may  
2 be paid to the county collector at any time before the property  
3 is sold therefor. The collector shall send notices to the  
4 publicly recorded owner of record before any delinquent and  
5 unpaid taxes or unpaid special assessments as specified in this  
6 section subject to sale are published. The first notice shall be  
7 by first class mail. A second notice shall be sent by certified  
8 mail only if the assessed valuation of the property is greater  
9 than one thousand dollars. If the assessed valuation of the  
10 property is not greater than one thousand dollars, only the first  
11 notice shall be required. If any second notice sent by certified  
12 mail under this section is returned to the collector unsigned,  
13 then notice shall be sent before the sale by first class mail to  
14 both the owner of record and the occupant of the real property.  
15 The postage for the mailing of the notices shall be paid out of  
16 the county treasury, and such costs shall be added to the costs  
17 of conducting the sale, and the county treasury shall be  
18 reimbursed to the extent that such postage costs are recovered at  
19 the sale. The failure of the taxpayer or the publicly recorded  
20 owner to receive the notice provided for in this section shall  
21 not relieve the taxpayer or publicly recorded owner of any tax  
22 liability imposed by law.

23 3. The entry in the back tax book by the county clerk of  
24 the delinquent lands, lots, mineral rights, and royalty interests  
25 constitutes a levy upon the delinquent lands, lots, mineral  
26 rights, and royalty interests for the purpose of enforcing the  
27 lien of delinquent and unpaid taxes or unpaid special assessments  
28 [as provided in section 67.469], together with penalty, interest

1 and costs.

2 140.160. 1. No proceedings for the sale of land and lots  
3 for delinquent taxes pursuant to this chapter or unpaid special  
4 assessments [as provided in section 67.469], relating to the  
5 collection of delinquent and back taxes and unpaid special  
6 assessments and providing for foreclosure sale and redemption of  
7 land and lots therefor, shall be valid unless initial proceedings  
8 therefor shall be commenced within three years after delinquency  
9 of such taxes and unpaid special assessments, and any sale held  
10 pursuant to initial proceedings commenced within such period of  
11 three years shall be deemed to have been in compliance with the  
12 provisions of said law insofar as the time at which such sales  
13 are to be had is specified therein; provided further, that in  
14 suits or actions to collect delinquent drainage and/or levee  
15 assessments on real estate such suits or actions shall be  
16 commenced within three years after delinquency, otherwise no suit  
17 or action therefor shall be commenced, had or maintained, except  
18 that the three-year limitation described in this subsection shall  
19 not be applicable if any written instrument conveys any real  
20 estate having a tax-exempt status, if such instrument causes such  
21 real estate to again become taxable real property and if such  
22 instrument has not been recorded in the office of the recorder in  
23 the county in which the real estate has been situated. Such  
24 three-year limitation shall only be applicable once the recording  
25 of the title has occurred.

26 2. The county auditor in all counties having a county  
27 auditor shall annually audit collections, deposits, and  
28 supporting reports of the collector and provide a copy of such

1 audit to the county collector and to the governing body of the  
2 county. A copy of the audit may be provided to all applicable  
3 taxing entities within the county at the discretion of the county  
4 collector.

5 140.230. 1. When real estate has been sold for taxes or  
6 other debt by the sheriff or collector of any county within the  
7 state of Missouri, and the same sells for a greater amount than  
8 the debt or taxes and all costs in the case it shall be the duty  
9 of the sheriff or collector of the county, when such sale has  
10 been or may hereafter be made, to make a written statement  
11 describing each parcel or tract of land sold by him for a greater  
12 amount than the debt or taxes and all costs in the case together  
13 with the amount of surplus money in each case. The statement  
14 shall be subscribed and sworn to by the sheriff or collector  
15 making it before some officer competent to administer oaths  
16 within this state, and then presented to the county commission of  
17 the county where the sale has been or may be made; and on the  
18 approval of the statement by the commission, the sheriff or  
19 collector making the same shall pay the surplus money into the  
20 county treasury, take the receipt in duplicate of the treasurer  
21 for the surplus of money and retain one of the duplicate receipts  
22 himself and file the other with the county commission, and  
23 thereupon the commission shall charge the treasurer with the  
24 amount.

25 2. The treasurer shall place such moneys in the county  
26 treasury to be held for the use and benefit of the person  
27 entitled to such moneys or to the credit of the school fund of  
28 the county, to be held in trust for the term of three years for

1 the publicly recorded owner or owners of the property sold at the  
2 time of the delinquent land tax auction or their legal  
3 representatives. At the end of three years, if such fund shall  
4 not be called for as part of a redemption or collector's deed  
5 issuance, then it shall become a permanent school fund of the  
6 county.

7 3. County commissions shall compel owners or agents to make  
8 satisfactory proof of their claims before receiving their money;  
9 provided, that no county shall pay interest to the claimant of  
10 any such fund.

11 140.290. 1. After payment shall have been made the county  
12 collector shall give the purchaser a certificate in writing, to  
13 be designated as a certificate of purchase, which shall carry a  
14 numerical number and which shall describe the land so purchased,  
15 each tract or lot separately stated, the total amount of the tax,  
16 with penalty, interest and costs, and the year or years of  
17 delinquency for which said lands or lots were sold, separately  
18 stated, and the aggregate of all such taxes, penalty, interest  
19 and costs, and the sum bid on each tract.

20 2. If the purchaser bid for any tract or lot of land a sum  
21 in excess of the delinquent tax, penalty, interest and costs for  
22 which said tract or lot of land was sold, such excess sum shall  
23 also be noted in the certificate of purchase, in a separate  
24 column to be provided therefor. Such certificate of purchase  
25 shall also recite the name and address of the owner or reputed  
26 owner if known, and if unknown then the party or parties to whom  
27 each tract or lot of land was assessed, together with the address  
28 of such party, if known, and shall also have incorporated therein

1 the name and address of the purchaser. Such certificate of  
2 purchase shall also contain the true date of the sale and the  
3 time when the purchaser will be entitled to a deed for said land,  
4 if not redeemed as in this chapter provided, and the rate of  
5 interest that such certificate of purchase shall bear, which rate  
6 of interest shall not exceed the sum of ten percent per annum.  
7 Such certificate shall be authenticated by the county collector,  
8 who shall record the same in a permanent record book in his  
9 office before delivery to the purchaser.

10 3. Such certificate shall be assignable, but no assignment  
11 thereof shall be valid unless endorsed on such certificate and  
12 acknowledged before some officer authorized to take  
13 acknowledgment of deeds and an entry of such assignment entered  
14 in the record of said certificate of purchase in the office of  
15 the county collector.

16 4. [For each certificate of purchase issued, including the  
17 recording of the same, the county collector shall be entitled to  
18 receive and retain a fee of fifty cents, to be paid by the  
19 purchaser and treated as a part of the cost of the sale, and so  
20 noted on the certificate. For noting any assignment of any  
21 certificate the county collector shall be entitled to a fee of  
22 twenty-five cents, to be paid by the person requesting such  
23 recital of assignment, and which shall not be treated as a part  
24 of the cost of the sale.] For each certificate of purchase  
25 issued, as a part of the cost of the sale, the purchaser shall  
26 pay to the collector the fee necessary to record such certificate  
27 of purchase in the office of the county recorder. The collector  
28 shall record the certificate of purchase before delivering such

1 certificate of purchase to the purchaser.

2 5. No collector shall be authorized to issue a certificate  
3 of purchase to any nonresident of the state of Missouri, however,  
4 any nonresident as described in subsection 2 of section 140.190  
5 may appoint an agent, and such agent shall comply with the  
6 provisions of section 140.190 pertaining to a nonresident.

7 6. This section shall not apply to any post-third-year tax  
8 sale, except for nonresidents as provided in subsection 5 of this  
9 section.

10 140.405. 1. Any person purchasing property at a delinquent  
11 land tax auction shall not acquire the deed to the real estate,  
12 as provided for in section 140.250 or 140.420, until the person  
13 meets the requirements of this section, except that such  
14 requirements shall not apply to post-third-year sales, which  
15 shall be conducted under subsection 4 of section 140.250. The  
16 purchaser shall obtain a title search report from a licensed  
17 attorney or licensed title company detailing the ownership and  
18 encumbrances on the property. Such title search report shall be  
19 declared invalid if the effective date is more than one hundred  
20 twenty days from the date the purchaser applies for a collector's  
21 deed under section 140.250 or 140.420.

22 2. At least ninety days prior to the date when a purchaser  
23 is authorized to acquire the deed, the purchaser shall notify the  
24 owner of record and any person who holds a publicly recorded  
25 unreleased deed of trust, mortgage, lease, lien, judgment, or any  
26 other publicly recorded claim upon that real estate of such  
27 person's right to redeem the property. Notice shall be sent by  
28 both first class mail and certified mail return receipt requested

1 to such person's last known available address. If the certified  
2 mail return receipt is returned signed, the first class mail  
3 notice is not returned, the first class mail notice is refused  
4 where noted by the United States Postal Service, or any  
5 combination thereof, notice shall be presumed received by the  
6 recipient. At the conclusion of the applicable redemption  
7 period, the purchaser shall make an affidavit in accordance with  
8 subsection 4 of this section.

9 3. If the owner of record or the holder of any other  
10 publicly recorded claim on the property intends to transfer  
11 ownership or execute any additional liens or encumbrances on the  
12 property, such owner shall first redeem such property under  
13 section 140.340. The failure to comply with redeeming the  
14 property first before executing any of such actions or agreements  
15 on the property shall require the owner of record or any other  
16 publicly recorded claim on the property to reimburse the  
17 purchaser for the total bid as recorded on the certificate of  
18 purchase and all the costs of the sale required in sections  
19 140.150 to 140.405.

20 4. In the case that both the certified notice return  
21 receipt card is returned unsigned and the first class mail is  
22 returned for any reason except refusal, where the notice is  
23 returned undeliverable, then the purchaser shall attempt  
24 additional notice and certify in the purchaser's affidavit to the  
25 collector that such additional notice was attempted and by what  
26 means.

27 5. The purchaser shall notify the county collector by  
28 affidavit of the date that every required notice was sent to the

1 owner of record and, if applicable, any other publicly recorded  
2 claim on the property. To the affidavit, the purchaser shall  
3 attach a copy of a valid title search report as described in  
4 subsection 1 of this section as well as completed copies of the  
5 following for each recipient:

6 (1) Notices of right to redeem sent by first class mail;

7 (2) Notices of right to redeem sent by certified mail

8 [notice];

9 (3) Addressed envelopes for all notices, as they appeared  
10 immediately before mailing;

11 (4) Certified mail receipt as it appeared upon its return;  
12 and

13 (5) Any returned regular mailed envelopes. As provided in  
14 this section, at such time the purchaser notifies the collector  
15 by affidavit that all the ninety days' notice requirements of  
16 this section have been met, the purchaser is authorized to  
17 acquire the deed, provided that a collector's deed shall not be  
18 acquired before the expiration date of the redemption period as  
19 provided in section 140.340.

20 6. If any real estate is purchased at a third-offering tax  
21 auction and has a publicly recorded unreleased deed of trust,  
22 mortgage, lease, lien, judgment, or any other publicly recorded  
23 claim upon the real estate under this section, the purchaser of  
24 said property shall within forty-five days after the purchase at  
25 the sale notify such person of the person's right to redeem the  
26 property within ninety days from the postmark date on the notice.  
27 Notice shall be sent by both first class mail and certified mail  
28 return receipt requested to such person's last known available

1 address. The purchaser shall notify the county collector by  
2 affidavit of the date the required notice was sent to the owner  
3 of record and, if applicable, and the holder of any other  
4 publicly recorded claim on the property, that such person shall  
5 have ninety days to redeem said property or be forever barred  
6 from redeeming said property.

7 7. If the county collector chooses to have the title search  
8 done then the county collector may charge the purchaser the cost  
9 of the title search before giving the purchaser a deed pursuant  
10 to section 140.420.

11 8. If the property is redeemed, the person redeeming the  
12 property shall pay the costs incurred by the purchaser in  
13 providing notice under this section. Recoverable costs on any  
14 property sold at a tax sale shall include the title search,  
15 postage, and costs for the recording of any certificate of  
16 purchase issued and for recording the release of such certificate  
17 of purchase and all the costs of the sale required in sections  
18 140.150 to 140.405.

19 9. Failure of the purchaser to comply with this section  
20 shall result in such purchaser's loss of all interest in the real  
21 estate.

22 140.460. 1. Such conveyance shall be executed by the  
23 county collector, under his hand and seal, [witnessed by the  
24 county clerk] and acknowledged before the county recorder or any  
25 other officer authorized to take acknowledgments and the same  
26 shall be recorded in the recorder's office before delivery; a  
27 fee for recording shall be paid by the purchaser and shall be  
28 included in the costs of sale.

1           2. Such deed shall be prima facie evidence that the  
2 property conveyed was subject to taxation at the time assessed,  
3 that the taxes were delinquent and unpaid at the time of sale, of  
4 the regularity of the sale of the premises described in the deed,  
5 and of the regularity of all prior proceedings, that said land or  
6 lot had not been redeemed and that the period therefor had  
7 elapsed, and prima facie evidence of a good and valid title in  
8 fee simple in the grantee of said deed; and such deed shall be in  
9 the following form, as nearly as the nature of the case will  
10 admit, namely:

11           Whereas, A. B. did, on the . . . . . day of . . .  
12 . . . . ., 20. . . ., produce to the undersigned, C. D.,  
13 collector of the county of in the state of Missouri, a  
14 certificate of purchase, in writing, bearing date the . . . . .  
15 . . day of . . . . . 20. . ., signed by E. F., who at the  
16 last mentioned date was collector of said county, from which it  
17 appears that the said A. B. did, on the . . . . .  
18 . . . day of . . . . ., 20. . ., purchase at public auction at  
19 the door of the courthouse in said county, the tract, parcel or  
20 lot of land lastly in this indenture described, and which lot was  
21 sold to . . . . . for the sum of . . . . .  
22 . dollars and . . . . . cents, being the amount due on the  
23 following tracts or lots of land, returned delinquent in the name  
24 of G. H., for nonpayment of taxes, costs and charges for the year  
25 . . . . ., namely: (Here set out the lands offered for  
26 sale); which said lands have been recorded, among other tracts,  
27 in the office of said collector, as delinquent for the nonpayment  
28 of taxes, costs, and charges due for the year last aforesaid, and

1 legal publication made of the sale of said lands; and it  
2 appearing that the said A. B. is the legal owner of said  
3 certificate of purchase and the time fixed by law for redeeming  
4 the land therein described having now expired, the said G. H. nor  
5 any person in his behalf having paid or tendered the amount due  
6 the said A. B. on account of the aforesaid purchase, and for the  
7 taxes by him since paid, and the said A. B., having demanded a  
8 deed for the tract of land mentioned in said certificate, and  
9 which was the least quantity of the tract above described that  
10 would sell for the amount due thereon for taxes, costs and  
11 charges, as above specified, and it appearing from the records of  
12 said county collector's office that the aforesaid lands were  
13 legally liable for taxation, and has been duly assessed and  
14 properly charged on the tax book with the taxes for the years . .  
15 . . . . . ;

16 Therefore, this indenture, made this . . . . . day  
17 of . . . . ., 20. . . ., between the state of Missouri, by C. D.,  
18 collector of said . . . . . county, of the first  
19 part, and the said A. B., of the second part, Witnesseth: That  
20 the said party of the first part, for and in consideration of the  
21 premises, has granted, bargained and sold unto the said party of  
22 the second part, his heirs and assigns, forever, the tract or  
23 parcel of land mentioned in said certificate, situate in the  
24 county of . . . . ., and state of Missouri, and described  
25 as follows, namely: (Here set out the particular tract or parcel  
26 sold), To have and to hold the said last mentioned tract or  
27 parcel of land, with the appurtenances thereto belonging, to the  
28 said party of the second part, his heirs and assigns forever, in

1 as full and ample a manner as the collector of said county is  
2 empowered by law to sell the same.

3 In Testimony Whereof, the said C. D., collector of said  
4 county of . . . . ., has hereunto set his hand, and affixed  
5 his official seal, the day and year last above written.

6 Witness: . . . . . (L.S.)

7 Collector of. . . . . County.

8 State of Missouri, . . . . County, ss:

9 Before me, the undersigned, . . . ., in and for said county,  
10 this day, personally came the above-named C. D., collector of  
11 said county, and acknowledged that he executed the foregoing deed  
12 for the uses and purposes therein mentioned.

13 In Witness Whereof, I have hereunto set my hand and seal  
14 this . . . . . day of. . . . ., 20. . . . .

15 . . . . . (L.S.)

16 140.470. [1.] In case circumstances should exist requiring  
17 any variation from the foregoing form, in the recital part  
18 thereof, the necessary change shall be made by the county  
19 collector executing such deed, and the same shall not be vitiated  
20 by any such change, provided the substance be retained.

21 [2. The county collector shall be entitled to demand and  
22 receive from the person applying therefor, for each tax deed, one  
23 dollar and fifty cents, which shall include the acknowledgment.]

24 140.665. Whenever the word "collector" is used in sections  
25 140.050 to 140.660, as applicable to counties which have adopted  
26 township organization, it shall be construed to mean ["treasurer  
27 and ex officio collector"] "collector-treasurer". Where  
28 applicable it shall also refer to the collector, or other proper

1 officer, collecting taxes in any city or town. Where applicable  
2 the word "county" as used in sections 140.050 to 140.660 shall be  
3 construed "city" and the words "county clerk" shall be construed  
4 "city clerk or other proper officer".

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Jay Wasson

Lyndall Fraker