

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 83

AN ACT

To repeal sections 52.250, 67.457, 67.463, 67.469, 67.1521, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, and to enact in lieu thereof eighteen new sections relating to procedures for collecting local government funds.

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

1 Section A. Sections 52.250, 67.457, 67.463, 67.469,
2 67.1521, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230,
3 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo,
4 are repealed and eighteen new sections enacted in lieu thereof,
5 to be known as sections 52.250, 67.457, 67.463, 67.469, 67.1521,
6 139.160, 139.170, 140.050, 140.115, 140.150, 140.160, 140.230,
7 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, to read
8 as follows:

9 52.250. The collectors in third class counties shall
10 collect a fee of one-half of one percent of all current taxes
11 collected, including current delinquent taxes, exclusive of all
12 current railroad and utility taxes collected on behalf of the
13 county, as compensation for mailing the statements and receipts.
14 All fees collected pursuant to this section shall be collected on

1 behalf of the county and shall be paid into the county treasury.
2 Notwithstanding any provisions of law to the contrary, or any
3 other provision of law in conflict with the provisions of this
4 section, in all counties which become counties of the second or
5 fourth classification after December 31, 2000, or become counties
6 of the first classification after December 31, 2013, one-half of
7 one percent of all current taxes collected, including current
8 delinquent taxes allocable to each taxing authority within the
9 county and the county shall continue to be deducted each year for
10 mailing the statements and receipts, exclusive of all current
11 railroad and utility taxes collected, and shall be deposited into
12 the county general fund as required by this section as if the
13 county had retained its classification as a county of either the
14 third or the fourth classification. Collectors in third and
15 fourth class counties are entitled to collect such fees
16 immediately upon an order of the circuit court pursuant to
17 section 139.031. If the protest is later sustained and a portion
18 of the taxes so paid is returned to the taxpayer the county shall
19 return that portion of the fee collected on the amount returned
20 to the taxpayer. Such county collector may accept credit cards
21 as proper form of payment of outstanding taxes due. No county
22 collector may charge a surcharge for payment by credit card which
23 exceeds the fee or surcharge charged by the credit card bank for
24 its service.

25 67.457. 1. To establish a neighborhood improvement
26 district, the governing body of any city or county shall comply
27 with either of the procedures described in subsection 2 or 3 of
28 this section.

1 2. The governing body of any city or county proposing to
2 create a neighborhood improvement district may by resolution
3 submit the question of creating such district to all qualified
4 voters residing within such district at a general or special
5 election called for that purpose. Such resolution shall set
6 forth the project name for the proposed improvement, the general
7 nature of the proposed improvement, the estimated cost of such
8 improvement, the boundaries of the proposed neighborhood
9 improvement district to be assessed, and the proposed method or
10 methods of assessment of real property within the district,
11 including any provision for the annual assessment of maintenance
12 costs of the improvement in each year during the term of the
13 bonds issued for the original improvement and after such bonds
14 are paid in full. The governing body of the city or county may
15 create a neighborhood improvement district when the question of
16 creating such district has been approved by the vote of the
17 percentage of electors within such district voting thereon that
18 is equal to the percentage of voter approval required for the
19 issuance of general obligation bonds of such city or county under
20 article VI, section 26 of the constitution of this state. The
21 notice of election containing the question of creating a
22 neighborhood improvement district shall contain the project name
23 for the proposed improvement, the general nature of the proposed
24 improvement, the estimated cost of such improvement, the
25 boundaries of the proposed neighborhood improvement district to
26 be assessed, the proposed method or methods of assessment of real
27 property within the district, including any provision for the
28 annual assessment of maintenance costs of the improvement in each

1 year after the bonds issued for the original improvement are paid
2 in full, and a statement that the final cost of such improvement
3 assessed against real property within the district and the amount
4 of general obligation bonds issued therefor shall not exceed the
5 estimated cost of such improvement, as stated in such notice, by
6 more than twenty-five percent, and that the annual assessment for
7 maintenance costs of the improvements shall not exceed the
8 estimated annual maintenance cost, as stated in such notice, by
9 more than twenty-five percent. The ballot upon which the
10 question of creating a neighborhood improvement district is
11 submitted to the qualified voters residing within the proposed
12 district shall contain a question in substantially the following
13 form:

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

26 3. As an alternative to the procedure described in
27 subsection 2 of this section, the governing body of a city or
28 county may create a neighborhood improvement district when a

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

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

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

27 6. In any neighborhood improvement district organized prior
28 to August 28, 1994, an assessment may be levied and collected

1 after the original period approved for assessment of property
2 within the district has expired, with the proceeds thereof used
3 solely for maintenance of the improvement, if the residents of
4 the neighborhood improvement district either vote to assess real
5 property within the district for the maintenance costs in the
6 manner prescribed in subsection 2 of this section or if the
7 owners of two-thirds of the area of all real property located
8 within the district sign a petition for such purpose in the same
9 manner as prescribed in subsection 3 of this section.

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

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

25 (2) The governing body establishing the neighborhood
26 improvement district and the title of any official or agency
27 responsible for collecting or enforcing any assessments, who
28 shall be identified in the document as grantees and indexed by

1 the recorder pursuant to section 59.440;

2 (3) The legal description of the property within the
3 neighborhood improvement district which may either be the metes
4 and bounds description authorized in subsection 5 of this section
5 or the legal description of each lot or parcel within the
6 neighborhood improvement district; and

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

10 67.463. 1. At the hearing to consider the proposed
11 improvements and assessments, the governing body shall hear and
12 pass upon all objections to the proposed improvements and
13 proposed assessments, if any, and may amend the proposed
14 improvements, and the plans and specifications therefor, or
15 assessments as to any property, and thereupon by ordinance or
16 resolution the governing body of the city or county shall order
17 that the improvement be made and direct that financing for the
18 cost thereof be obtained as provided in sections 67.453 to
19 67.475.

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

1 assessments against the property described in the assessment
2 roll.

3 3. After the passage or adoption of the ordinance or
4 resolution assessing the special assessments, the city clerk or
5 county clerk shall mail a notice to each property owner within
6 the district which sets forth a description of each parcel of
7 real property to be assessed which is owned by such owner, the
8 special assessment assigned to such property, and a statement
9 that the property owner may pay such assessment in full, together
10 with interest accrued thereon from the effective date of such
11 ordinance or resolution, on or before a specified date determined
12 by the effective date of the ordinance or resolution, or may pay
13 such assessment in annual installments as provided in subsection
14 4 of this section.

15 4. The special assessments shall be assessed upon the
16 property included therein concurrent with general property taxes,
17 and shall be payable in substantially equal annual installments
18 for a duration stated in the ballot measure prescribed in
19 subsection 2 of section 67.457 or in the petition prescribed in
20 subsection 3 of section 67.457, and, if authorized, an assessment
21 in each year thereafter levied and collected in the same manner
22 with the proceeds thereof used solely for maintenance of the
23 improvement, taking into account such assessments and interest
24 thereon, as the governing body determines. The first installment
25 shall be payable after the first collection of general property
26 taxes following the adoption of the assessment ordinance or
27 resolution unless such ordinance or resolution was adopted and
28 certified too late to permit its collection at such time. All

1 assessments shall bear interest at such rate as the governing
2 body determines, not to exceed the rate permitted for bonds by
3 section 108.170. Interest on the assessment between the
4 effective date of the ordinance or resolution assessing the
5 assessment and the date the first installment is payable shall be
6 added to the first installment. The interest for one year on all
7 unpaid installments shall be added to each subsequent installment
8 until paid. In the case of a special assessment by a city, all
9 of the installments, together with the interest accrued or to
10 accrue thereon, may be certified by the city clerk to the county
11 clerk in one instrument at the same time. Such certification
12 shall be good for all of the installments, and the interest
13 thereon payable as special assessments.

14 5. Special assessments shall be collected and paid over to
15 the city treasurer or county treasurer in the same manner as
16 taxes of the city or county are collected and paid. In any
17 county with a charter form of government and with more than six
18 hundred thousand but fewer than seven hundred thousand
19 inhabitants and any county of the first classification with more
20 than one hundred thirty-five thousand four hundred but fewer than
21 one hundred thirty-five thousand five hundred inhabitants, the
22 county collector may collect a fee as prescribed by section
23 52.260 for collection of assessments under this section.

24 67.469. A special assessment authorized under the
25 provisions of sections 67.453 to 67.475 shall be a lien, from the
26 date of the assessment, on the property against which it is
27 assessed on behalf of the city or county assessing the same to
28 the same extent as a tax upon real property. The lien may be

1 foreclosed in the same manner as a tax upon real property by land
2 tax sale pursuant to chapter 140 or [by judicial foreclosure
3 proceeding], if applicable to that county, chapter 141, or at the
4 option of the governing body, by judicial foreclosure proceeding.
5 Upon the foreclosure of any such lien, whether by land tax sale
6 or by judicial foreclosure proceeding, the entire remaining
7 assessment may become due and payable and may be recoverable in
8 such foreclosure proceeding at the option of the governing body.

9 67.1521. 1. A district may levy by resolution one or more
10 special assessments against real property within its boundaries,
11 upon receipt of and in accordance with a petition signed by:

12 (1) Owners of real property collectively owning more than
13 fifty percent by assessed value of real property within the
14 boundaries of the district; and

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

17 2. The special assessment petition shall be in
18 substantially the following form:

19 The (insert name of district)
20 Community Improvement District ("District") shall be authorized
21 to levy special assessments against real property benefitted
22 within the District for the purpose of providing revenue for
23 (insert general description of specific service
24 and/or projects) in the district, such special assessments to be
25 levied against each tract, lot or parcel of real property listed
26 below within the district which receives special benefit as a
27 result of such service and/or projects, the cost of which shall
28 be allocated among this property by

1 (insert method of allocation, e.g., per square foot of property,
2 per square foot on each square foot of improvement, or by
3 abutting foot of property abutting streets, roads, highways,
4 parks or other improvements, or any other reasonable method) in
5 an amount not to exceed dollars per (insert unit of
6 measure). Such authorization to levy the special assessment
7 shall expire on (insert date). The tracts of
8 land located in the district which will receive special benefit
9 from this service and/or projects are: (list
10 of properties by common addresses and legal descriptions).

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

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

28 5. Each special assessment which is due and owing shall

1 constitute a perpetual lien against each tract, lot or parcel of
2 property from which it is derived. Such lien may be foreclosed
3 in the same manner as any other special assessment lien as
4 provided in section 88.861. Notwithstanding the provisions of
5 this subsection and section 67.1541 to the contrary, [in any
6 county of the first classification with more than one hundred
7 thirty-five thousand four hundred but fewer than one hundred
8 thirty-five thousand five hundred inhabitants,] the county
9 collector may, upon certification by the district for collection,
10 add each special assessment to the annual real estate tax bill
11 for the property and collect the assessment in the same manner
12 the collector uses for real estate taxes. [In said counties,
13 each] Any special assessment remaining unpaid on the first day of
14 January annually is delinquent and enforcement of collection of
15 the delinquent bill by the county collector shall be governed by
16 the laws concerning delinquent and back taxes. The lien may be
17 foreclosed in the same manner as a tax upon real property by land
18 tax sale under chapter 140 or, if applicable to that county,
19 chapter 141.

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

26 7. Upon completion of the specified service or project or
27 both, the balance remaining in the fund or account established
28 for such specified service or project or both shall be returned

1 or credited against the amount of the original assessment of each
2 parcel of property pro rata based on the method of assessment of
3 such special assessment.

4 8. Any funds in a fund or account created pursuant to this
5 section which are not needed for current expenditures may be
6 invested by the board in accordance with applicable laws relating
7 to the investment of funds of the city in which the district is
8 located.

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

14 139.160. 1. At the term of the county commission to be
15 held on the ~~first~~ second Monday in March, the collector shall
16 return the delinquent lists and back tax books, and in the city
17 of St. Louis the uncollected tax bills and back tax books, under
18 oath or affirmation, to such commission, and settle his accounts
19 of all moneys received by him on account of taxes and other
20 sources of revenue, and the amount of such delinquent lists, or
21 so much thereof as the commission shall find properly returned
22 delinquent, shall be allowed and credited to him on his
23 settlement.

24 2. Before allowing the collector such credit for any
25 delinquent lists, the county commission shall make special
26 inquiry and be fully satisfied that he has used due diligence to
27 collect the same, and that he could not find any personal
28 property of the taxpayer out of which to make the taxes.

1 3. If the commission is satisfied that there are any names
2 on the lists of persons who have personal property out of which
3 the taxes could have been made, it shall, in passing upon such
4 lists, strike such names therefrom.

5 139.170. If there be no regular term of the county
6 commission in any county on the [first] second Monday in March, a
7 special term of such commission shall be called by any two
8 commissioners thereof, to be held on that day in each year, for
9 the purpose of making the settlement required by this chapter;
10 and if, from any cause, there shall be no meeting of the
11 commission held on that day, then it shall be the duty of the
12 commission to receive the delinquent lists and make settlement
13 with the collector at the next term thereafter; provided, that on
14 the application of the collector, it shall be the duty of the
15 presiding commissioner of the county commission to call a special
16 term for that purpose as soon as practicable.

17 140.050. 1. Except as provided in section 52.361, the
18 county clerk shall file the delinquent lists in the county
19 clerk's office and within ten days thereafter make, under the
20 seal of the commission, the lists into a back tax book as
21 provided in section 140.060.

22 2. Except as provided in section 52.361, when completed,
23 the clerk shall deliver the book or an electronic copy thereof to
24 the collector taking duplicate receipts therefor, one of which
25 the clerk shall file in the clerk's office and the other the
26 clerk shall file with the director of revenue. The clerk shall
27 charge the collector with the aggregate amount of taxes,
28 interest, and clerk's fees contained in the back tax book.

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

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

7 5. If any county commission or clerk in counties not having
8 a county auditor fails to comply with section 140.040, and this
9 section, to the extent that the collection of taxes cannot be
10 enforced by law, the county commission or clerk, or their
11 successors in office, shall correct such omissions at once and
12 return the back tax book to the collector who shall collect such
13 taxes.

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

24 140.150. 1. All lands, lots, mineral rights, and royalty
25 interests on which taxes or [neighborhood improvement district]
26 special assessments are delinquent and unpaid are subject to sale
27 to discharge the lien for the delinquent and unpaid taxes or
28 unpaid special assessments as provided for in this chapter on the

1 fourth Monday in August of each year.

2 2. No real property, lots, mineral rights, or royalty
3 interests shall be sold for state, county or city taxes or
4 special assessments without judicial proceedings, unless the
5 notice of sale contains the names of all record owners thereof,
6 or the names of all owners appearing on the land tax book and all
7 other information required by law. Delinquent taxes or unpaid
8 special assessments, penalty, interest and costs due thereon may
9 be paid to the county collector at any time before the property
10 is sold therefor. The collector shall send notices to the
11 publicly recorded owner of record before any delinquent and
12 unpaid taxes or unpaid special assessments as specified in this
13 section subject to sale are published. The first notice shall be
14 by first class mail. A second notice shall be sent by certified
15 mail only if the assessed valuation of the property is greater
16 than one thousand dollars. If the assessed valuation of the
17 property is not greater than one thousand dollars, only the first
18 notice shall be required. If any second notice sent by certified
19 mail under this section is returned to the collector unsigned,
20 then notice shall be sent before the sale by first class mail to
21 both the owner of record and the occupant of the real property.
22 The postage for the mailing of the notices shall be paid out of
23 the county treasury, and such costs shall be added to the costs
24 of conducting the sale, and the county treasury shall be
25 reimbursed to the extent that such postage costs are recovered at
26 the sale. The failure of the taxpayer or the publicly recorded
27 owner to receive the notice provided for in this section shall
28 not relieve the taxpayer or publicly recorded owner of any tax

1 liability imposed by law.

2 3. The entry in the back tax book by the county clerk of
3 the delinquent lands, lots, mineral rights, and royalty interests
4 constitutes a levy upon the delinquent lands, lots, mineral
5 rights, and royalty interests for the purpose of enforcing the
6 lien of delinquent and unpaid taxes or unpaid special assessments
7 [as provided in section 67.469], together with penalty, interest
8 and costs.

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

1 instrument has not been recorded in the office of the recorder in
2 the county in which the real estate has been situated. Such
3 three-year limitation shall only be applicable once the recording
4 of the title has occurred.

5 2. The county auditor in all counties having a county
6 auditor shall annually audit collections, deposits, and
7 supporting reports of the collector and provide a copy of such
8 audit to the county collector and to the governing body of the
9 county. A copy of the audit may be provided to all applicable
10 taxing entities within the county at the discretion of the county
11 collector.

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

1 himself and file the other with the county commission, and
2 thereupon the commission shall charge the treasurer with the
3 amount.

4 2. The treasurer shall place such moneys in the county
5 treasury to be held for the use and benefit of the person
6 entitled to such moneys or to the credit of the school fund of
7 the county, to be held in trust for the term of three years for
8 the publicly recorded owner or owners of the property sold at the
9 time of the delinquent land tax auction or their legal
10 representatives. At the end of three years, if such fund shall
11 not be called for as part of a redemption or collector's deed
12 issuance, then it shall become a permanent school fund of the
13 county.

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

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

27 2. If the purchaser bid for any tract or lot of land a sum
28 in excess of the delinquent tax, penalty, interest and costs for

1 which said tract or lot of land was sold, such excess sum shall
2 also be noted in the certificate of purchase, in a separate
3 column to be provided therefor. Such certificate of purchase
4 shall also recite the name and address of the owner or reputed
5 owner if known, and if unknown then the party or parties to whom
6 each tract or lot of land was assessed, together with the address
7 of such party, if known, and shall also have incorporated therein
8 the name and address of the purchaser. Such certificate of
9 purchase shall also contain the true date of the sale and the
10 time when the purchaser will be entitled to a deed for said land,
11 if not redeemed as in this chapter provided, and the rate of
12 interest that such certificate of purchase shall bear, which rate
13 of interest shall not exceed the sum of ten percent per annum.
14 Such certificate shall be authenticated by the county collector,
15 who shall record the same in a permanent record book in his
16 office before delivery to the purchaser.

17 3. Such certificate shall be assignable, but no assignment
18 thereof shall be valid unless endorsed on such certificate and
19 acknowledged before some officer authorized to take
20 acknowledgment of deeds and an entry of such assignment entered
21 in the record of said certificate of purchase in the office of
22 the county collector.

23 4. [For each certificate of purchase issued, including the
24 recording of the same, the county collector shall be entitled to
25 receive and retain a fee of fifty cents, to be paid by the
26 purchaser and treated as a part of the cost of the sale, and so
27 noted on the certificate. For noting any assignment of any
28 certificate the county collector shall be entitled to a fee of

1 twenty-five cents, to be paid by the person requesting such
2 recital of assignment, and which shall not be treated as a part
3 of the cost of the sale.] For each certificate of purchase
4 issued, as a part of the cost of the sale, the purchaser shall
5 pay to the collector the fee necessary to record such certificate
6 of purchase in the office of the county recorder. The collector
7 shall record the certificate of purchase before delivering such
8 certificate of purchase to the purchaser.

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

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

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

1 2. At least ninety days prior to the date when a purchaser
2 is authorized to acquire the deed, the purchaser shall notify the
3 owner of record and any person who holds a publicly recorded
4 unreleased deed of trust, mortgage, lease, lien, judgment, or any
5 other publicly recorded claim upon that real estate of such
6 person's right to redeem the property. Notice shall be sent by
7 both first class mail and certified mail return receipt requested
8 to such person's last known available address. If the certified
9 mail return receipt is returned signed, the first class mail
10 notice is not returned, the first class mail notice is refused
11 where noted by the United States Postal Service, or any
12 combination thereof, notice shall be presumed received by the
13 recipient. At the conclusion of the applicable redemption
14 period, the purchaser shall make an affidavit in accordance with
15 subsection 4 of this section.

16 3. If the owner of record or the holder of any other
17 publicly recorded claim on the property intends to transfer
18 ownership or execute any additional liens or encumbrances on the
19 property, such owner shall first redeem such property under
20 section 140.340. The failure to comply with redeeming the
21 property first before executing any of such actions or agreements
22 on the property shall require the owner of record or any other
23 publicly recorded claim on the property to reimburse the
24 purchaser for the total bid as recorded on the certificate of
25 purchase and all the costs of the sale required in sections
26 140.150 to 140.405.

27 4. In the case that both the certified notice return
28 receipt card is returned unsigned and the first class mail is

1 returned for any reason except refusal, where the notice is
2 returned undeliverable, then the purchaser shall attempt
3 additional notice and certify in the purchaser's affidavit to the
4 collector that such additional notice was attempted and by what
5 means.

6 5. The purchaser shall notify the county collector by
7 affidavit of the date that every required notice was sent to the
8 owner of record and, if applicable, any other publicly recorded
9 claim on the property. To the affidavit, the purchaser shall
10 attach a copy of a valid title search report as described in
11 subsection 1 of this section as well as completed copies of the
12 following for each recipient:

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

14 (2) Notices of right to redeem sent by certified mail
15 [notice];

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

18 (4) Certified mail receipt as it appeared upon its return;
19 and

20 (5) Any returned regular mailed envelopes. As provided in
21 this section, at such time the purchaser notifies the collector
22 by affidavit that all the ninety days' notice requirements of
23 this section have been met, the purchaser is authorized to
24 acquire the deed, provided that a collector's deed shall not be
25 acquired before the expiration date of the redemption period as
26 provided in section 140.340.

27 6. If any real estate is purchased at a third-offering tax
28 auction and has a publicly recorded unreleased deed of trust,

1 mortgage, lease, lien, judgment, or any other publicly recorded
2 claim upon the real estate under this section, the purchaser of
3 said property shall within forty-five days after the purchase at
4 the sale notify such person of the person's right to redeem the
5 property within ninety days from the postmark date on the notice.
6 Notice shall be sent by both first class mail and certified mail
7 return receipt requested to such person's last known available
8 address. The purchaser shall notify the county collector by
9 affidavit of the date the required notice was sent to the owner
10 of record and, if applicable, and the holder of any other
11 publicly recorded claim on the property, that such person shall
12 have ninety days to redeem said property or be forever barred
13 from redeeming said property.

14 7. If the county collector chooses to have the title search
15 done then the county collector may charge the purchaser the cost
16 of the title search before giving the purchaser a deed pursuant
17 to section 140.420.

18 8. If the property is redeemed, the person redeeming the
19 property shall pay the costs incurred by the purchaser in
20 providing notice under this section. Recoverable costs on any
21 property sold at a tax sale shall include the title search,
22 postage, and costs for the recording of any certificate of
23 purchase issued and for recording the release of such certificate
24 of purchase and all the costs of the sale required in sections
25 140.150 to 140.405.

26 9. Failure of the purchaser to comply with this section
27 shall result in such purchaser's loss of all interest in the real
28 estate.

1 140.460. 1. Such conveyance shall be executed by the
2 county collector, under his hand and seal, [witnessed by the
3 county clerk] and acknowledged before the county recorder or any
4 other officer authorized to take acknowledgments and the same
5 shall be recorded in the recorder's office before delivery; a
6 fee for recording shall be paid by the purchaser and shall be
7 included in the costs of sale.

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

18 Whereas, A. B. did, on the day of . . .
19, 20. . . ., produce to the undersigned, C. D.,
20 collector of the county of in the state of Missouri, a
21 certificate of purchase, in writing, bearing date the
22 . . day of 20. . ., signed by E. F., who at the
23 last mentioned date was collector of said county, from which it
24 appears that the said A. B. did, on the
25 . . . day of, 20.., purchase at public auction at
26 the door of the courthouse in said county, the tract, parcel or
27 lot of land lastly in this indenture described, and which lot was
28 sold to for the sum of

1 . dollars and cents, being the amount due on the
2 following tracts or lots of land, returned delinquent in the name
3 of G. H., for nonpayment of taxes, costs and charges for the
4 year , namely: (Here set out the lands offered for
5 sale); which said lands have been recorded, among other tracts,
6 in the office of said collector, as delinquent for the nonpayment
7 of taxes, costs, and charges due for the year last aforesaid, and
8 legal publication made of the sale of said lands; and it
9 appearing that the said A. B. is the legal owner of said
10 certificate of purchase and the time fixed by law for redeeming
11 the land therein described having now expired, the said G. H. nor
12 any person in his behalf having paid or tendered the amount due
13 the said A. B. on account of the aforesaid purchase, and for the
14 taxes by him since paid, and the said A. B., having demanded a
15 deed for the tract of land mentioned in said certificate, and
16 which was the least quantity of the tract above described that
17 would sell for the amount due thereon for taxes, costs and
18 charges, as above specified, and it appearing from the records of
19 said county collector's office that the aforesaid lands were
20 legally liable for taxation, and has been duly assessed and
21 properly charged on the tax book with the taxes for the years . .
22 ;

23 Therefore, this indenture, made this day
24 of , 20. . . . , between the state of Missouri, by C. D.,
25 collector of said county, of the first
26 part, and the said A. B., of the second part, Witnesseth: That
27 the said party of the first part, for and in consideration of the
28 premises, has granted, bargained and sold unto the said party of

1 the second part, his heirs and assigns, forever, the tract or
2 parcel of land mentioned in said certificate, situate in the
3 county of, and state of Missouri, and described
4 as follows, namely: (Here set out the particular tract or parcel
5 sold), To have and to hold the said last mentioned tract or
6 parcel of land, with the appurtenances thereto belonging, to the
7 said party of the second part, his heirs and assigns forever, in
8 as full and ample a manner as the collector of said county is
9 empowered by law to sell the same.

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

13 Witness:
14 (L.S.)

15 Collector of. County.
16 State of Missouri, County, ss:

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

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

23 (L.S.)

24 140.470. [1.] In case circumstances should exist requiring
25 any variation from the foregoing form, in the recital part
26 thereof, the necessary change shall be made by the county
27 collector executing such deed, and the same shall not be vitiated
28 by any such change, provided the substance be retained.

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

4 140.665. Whenever the word "collector" is used in sections
5 140.050 to 140.660, as applicable to counties which have adopted
6 township organization, it shall be construed to mean ["treasurer
7 and ex officio collector"] "collector-treasurer". Where
8 applicable it shall also refer to the collector, or other proper
9 officer, collecting taxes in any city or town. Where applicable
10 the word "county" as used in sections 140.050 to 140.660 shall be
11 construed "city" and the words "county clerk" shall be construed
12 "city clerk or other proper officer".

13 140.730. 1. Tangible personal property [taxes assessed]
14 subject to assessment on and after January 1, 1946, and all
15 personal taxes delinquent at that date, shall constitute a debt,
16 as of the date on which such taxes were levied for which a
17 personal judgment may be recovered against the party assessed
18 with such taxes before any court of this state having
19 jurisdiction.

20 2. All actions commenced pursuant to this law shall be
21 prosecuted in the name of the state of Missouri, at the relation
22 and to the use of the collector and against the person or persons
23 named in the tax bill, and in one petition and in one count
24 thereof may be included the said taxes for all such years as may
25 be delinquent and unpaid, and said taxes shall be set forth in a
26 tax bill or bills of said personal back taxes duly authenticated
27 by the certificate of the collector and filed with the petition;
28 and said tax bill or tax bills so certified shall be prima facie

1 evidence that the amount claimed in said suit is just and
2 correct, and all notices and process in suits pursuant to this
3 chapter shall be sued and served in the same manner as in civil
4 actions, and the general laws of this state as to practice and
5 proceedings and appeals and writs of error in civil cases shall
6 apply, as far as applicable, to the above actions; provided,
7 however, that in no case shall the state, county, city or
8 collector be liable for any costs nor shall any be taxed against
9 them or any of them.

10 3. For the purpose of this chapter, personal tax bills
11 shall become delinquent on the first day of January following the
12 year the taxes are due, and suits thereon may be instituted on
13 and after the first day of February following, and within three
14 years from said day. If the collector, after using due
15 diligence, is unable to collect any personal property taxes
16 charged in the delinquent tax list within three years following
17 the year the taxes are due, the collector may remove such
18 personal property taxes from the delinquent or back taxes books
19 in the same manner as real estate is removed under section
20 137.260. Such abated amounts shall be reported on the annual
21 settlement made by a collector of revenue.

22 4. Said personal tax shall be presented and allowed against
23 the estates of deceased or insolvent debtors, in the same manner
24 and with like effect, as other indebtedness of said debtors. The
25 remedy hereby provided for the collection of personal tax bills
26 is cumulative, and shall not in any manner impair other methods
27 existing or hereafter provided for the collection of the same.