

FIRST REGULAR SESSION

# SENATE BILL NO. 83

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR PARSON.

Pre-filed December 14, 2012, and ordered printed.

TERRY L. SPIELER, Secretary.

0491S.01I

## AN ACT

To repeal sections 67.1521, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 140.300, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, and to enact in lieu thereof fifteen new sections relating to delinquent property taxes.

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

Section A. Sections 67.1521, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 140.300, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, are repealed and fifteen new sections enacted in lieu thereof, to be known as sections 67.1521, 139.160, 139.170, 140.050, 140.115, 140.150, 140.160, 140.230, 140.290, 140.300, 140.405, 140.460, 140.470, 140.665, and 140.730, to read as follows:

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

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

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

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

The ..... (insert name of district) Community Improvement District ("District") shall be authorized to levy special assessments against real property benefitted within the District for the purpose of providing revenue for ..... (insert general description of specific service and/or projects) in the

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

14 district, such special assessments to be levied against each tract, lot or parcel of  
15 real property listed below within the district which receives special benefit as a  
16 result of such service and/or projects, the cost of which shall be allocated among  
17 this property by ..... (insert method of allocation, e.g., per square foot  
18 of property, per square foot on each square foot of improvement, or by abutting  
19 foot of property abutting streets, roads, highways, parks or other improvements,  
20 or any other reasonable method) in an amount not to exceed ..... dollars per  
21 (insert unit of measure). Such authorization to levy the special assessment shall  
22 expire on ..... (insert date). The tracts of land located in the district which  
23 will receive special benefit from this service and/or projects are: ..... (list  
24 of properties by common addresses and legal descriptions).

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

29 4. By resolution of the board, the district may levy a special assessment  
30 rate lower than the rate ceiling set forth in the petition authorizing the special  
31 assessment and may increase such lowered special assessment rate to a level not  
32 exceeding the special assessment rate ceiling set forth in the petition without  
33 further approval of the real property owners; provided that a district imposing a  
34 special assessment pursuant to this section may not repeal or amend such special  
35 assessment or lower the rate of such special assessment if such repeal,  
36 amendment or lower rate will impair the district's ability to pay any liabilities  
37 that it has incurred, money that it has borrowed or obligations that it has issued.

38 5. Each special assessment which is due and owing shall constitute a  
39 perpetual lien against each tract, lot or parcel of property from which it is  
40 derived. Such lien may be foreclosed in the same manner as any other special  
41 assessment lien as provided in section 88.861. Notwithstanding the provisions  
42 of this subsection and section 67.1541 to the contrary, [in any county of the first  
43 classification with more than one hundred thirty-five thousand four hundred but  
44 fewer than one hundred thirty-five thousand five hundred inhabitants,] the  
45 county collector may, upon certification by the district for collection, add each  
46 special assessment to the annual real estate tax bill for the property and collect  
47 the assessment in the same manner the collector uses for real estate taxes. [In  
48 said counties, each] **Any** special assessment remaining unpaid on the first day  
49 of January annually is delinquent and enforcement of collection of the delinquent

50 bill by the county collector shall be governed by the laws concerning delinquent  
51 and back taxes. The lien may be foreclosed in the same manner as a tax upon  
52 real property by land tax sale under chapter 140 or, if applicable to that county,  
53 chapter 141.

54 6. A separate fund or account shall be created by the district for each  
55 special assessment levied and each fund or account shall be identifiable by a  
56 suitable title. The proceeds of such assessments shall be credited to such fund  
57 or account. Such fund or account shall be used solely to pay the costs incurred  
58 in undertaking the specified service or project.

59 7. Upon completion of the specified service or project or both, the balance  
60 remaining in the fund or account established for such specified service or project  
61 or both shall be returned or credited against the amount of the original  
62 assessment of each parcel of property pro rata based on the method of assessment  
63 of such special assessment.

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

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

139.160. 1. At the term of the county commission to be held on the [first]  
2 **second** Monday in March, the collector shall return the delinquent lists and back  
3 tax books, and in the city of St. Louis the uncollected tax bills and back tax books,  
4 under oath or affirmation, to such commission, and settle his accounts of all  
5 moneys received by him on account of taxes and other sources of revenue, and the  
6 amount of such delinquent lists, or so much thereof as the commission shall find  
7 properly returned delinquent, shall be allowed and credited to him on his  
8 settlement.

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

13 3. If the commission is satisfied that there are any names on the lists of  
14 persons who have personal property out of which the taxes could have been made,

15 it shall, in passing upon such lists, strike such names therefrom.

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

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

5 2. Except as provided in section 52.361, when completed, the clerk shall  
6 deliver the book **or an electronic copy thereof** to the collector taking duplicate  
7 receipts therefor, one of which the clerk shall file in the clerk's office and the  
8 other the clerk shall file with the director of revenue. The clerk shall charge the  
9 collector with the aggregate amount of taxes, interest, and clerk's fees contained  
10 in the back tax book.

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

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

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

140.115. **Any person other than the owner or a mortgagee or  
2 other lienholder described in section 139.070 who pays the original  
3 taxes, as charged against the tract of land or town lot described in the  
4 back tax book together with interest from the day upon which the tax  
5 first became delinquent at the rate specified in section 140.100 shall not**

6 **invoke a lien on said property or person. Any such lien so invoked on**  
7 **said property or person shall be null and void.**

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

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

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

140.160. 1. No proceedings for the sale of land and lots for delinquent  
2 taxes pursuant to this chapter or unpaid special assessments [as provided in

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

20 2. The county auditor in all counties having a county auditor shall  
21 annually audit collections, deposits, and supporting reports of the collector and  
22 provide a copy of such audit to the county collector and to the governing body of  
23 the county. A copy of the audit may be provided to all applicable taxing entities  
24 within the county at the discretion of the county collector.

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

15 thereupon the commission shall charge the treasurer with the amount.

16           2. The treasurer shall place such moneys in the county treasury to be held  
17 for the use and benefit of the person entitled to such moneys or to the credit of  
18 the school fund of the county, to be held in trust for the term of three years for  
19 the publicly recorded owner or owners of the property sold at **the time of the**  
20 delinquent land tax auction or their legal representatives. At the end of three  
21 years, if such fund shall not be called for **as part of a redemption or**  
22 **collector's deed issuance**, then it shall become a permanent school fund of the  
23 county.

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

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

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

23           3. Such certificate shall be assignable, but no assignment thereof shall be  
24 valid unless endorsed on such certificate and acknowledged before some officer

25 authorized to take acknowledgment of deeds and an entry of such assignment  
26 entered in the record of said certificate of purchase in the office of the county  
27 collector.

28 4. [For each certificate of purchase issued, including the recording of the  
29 same, the county collector shall be entitled to receive and retain a fee of fifty  
30 cents, to be paid by the purchaser and treated as a part of the cost of the sale,  
31 and so noted on the certificate. For noting any assignment of any certificate the  
32 county collector shall be entitled to a fee of twenty-five cents, to be paid by the  
33 person requesting such recital of assignment, and which shall not be treated as  
34 a part of the cost of the sale.] For each certificate of purchase issued, as a part  
35 of the cost of the sale, the purchaser shall pay to the collector the fee necessary  
36 to record such certificate of purchase in the office of the county recorder. The  
37 collector shall record the certificate of purchase before delivering such certificate  
38 of purchase to the purchaser.

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

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

140.300. 1. The county collector, at the time of the sale and after the  
2 purchaser has made payment of the amount of his bid shall endorse upon and  
3 annex to the certificate to be given to the purchaser his written guaranty, signed  
4 by him, warranting that the taxes which are named in the certificate are due  
5 upon the tract, lot, piece or parcel of land.

6 2. And if it at any time appears that the county collector before the time  
7 of making the guaranty, received, either in person or by deputy, the taxes  
8 assessed against the tract, lot, piece or parcel of land, the holder of the certificate  
9 is entitled to his action upon the written guaranty, forthwith, upon the facts  
10 becoming known that the lands were by reason thereof **knowingly and**  
11 improperly sold, and without waiting the accrual of any special damage to the  
12 holder. The measure of damages to which the holder of the certificate is entitled  
13 is the amount paid by the holder, as taxes, interest, penalty and charges, with  
14 lawful interest thereon, plus an additional penalty of ten percent of the sums; or  
15 the holder is entitled to his action on the official bond of the collector, against him  
16 and his sureties, as for dereliction in duty, in which action the measure of



17 damages is the same as above mentioned.

140.405. 1. Any person purchasing property at a delinquent land tax  
2 auction shall not acquire the deed to the real estate, as provided for in section  
3 140.250 or 140.420, until the person meets the requirements of this section,  
4 except that such requirements shall not apply to post-third-year sales, which  
5 shall be conducted under subsection 4 of section 140.250. The purchaser shall  
6 obtain a title search report from a licensed attorney or licensed title company  
7 detailing the ownership and encumbrances on the property. Such title search  
8 report shall be declared invalid if the effective date is more than one hundred  
9 twenty days from the date the purchaser applies for a collector's deed under  
10 section 140.250 or 140.420.

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

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

32 4. In the case that both the certified notice return receipt card is returned  
33 unsigned and the first class mail is returned for any reason except refusal, where  
34 the notice is returned undeliverable, then the purchaser shall attempt additional  
35 notice and certify in the purchaser's affidavit to the collector that such additional

36 notice was attempted and by what means.

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

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

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

44           (3) Addressed envelopes **for all notices**, as they appeared immediately  
45 before mailing;

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

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

53           6. If any real estate is purchased at a third-offering tax auction and has  
54 a publicly recorded unreleased deed of trust, mortgage, lease, lien, judgment, or  
55 any other publicly recorded claim upon the real estate under this section, the  
56 purchaser of said property shall within forty-five days after the purchase at the  
57 sale notify such person of the person's right to redeem the property within ninety  
58 days from the postmark date on the notice. Notice shall be sent by both first  
59 class mail and certified mail return receipt requested to such person's last known  
60 available address. The purchaser shall notify the county collector by affidavit of  
61 the date the required notice was sent to the owner of record and, if applicable,  
62 **and the holder of** any other publicly recorded claim on the property, that such  
63 person shall have ninety days to redeem said property or be forever barred from  
64 redeeming said property.

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

68           8. If the property is redeemed, the person redeeming the property shall  
69 pay the costs incurred by the purchaser in providing notice under this  
70 section. Recoverable costs on any property sold at a tax sale shall include the  
71 title search, postage, and costs for the recording of any certificate of purchase

72 issued and for recording the release of such certificate of purchase and all the  
73 costs of the sale required in sections 140.150 to 140.405.

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

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

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

15 Whereas, A. B. did, on the . . . . . day of . . . . ., 20. . . . ,  
16 produce to the undersigned, C. D., collector of the county of in the state of  
17 Missouri, a certificate of purchase, in writing, bearing date the . . . . . day of  
18 . . . . . 20. ., signed by E. F., who at the last mentioned date was collector of  
19 said county, from which it appears that the said A. B. did, on the . . . . .  
20 . . . . . day of . . . . ., 20. ., purchase at public auction at the door of the  
21 courthouse in said county, the tract, parcel or lot of land lastly in this indenture  
22 described, and which lot was sold to . . . . . for the sum of . . . . .  
23 dollars and . . . . . cents, being the amount due on the following tracts or lots  
24 of land, returned delinquent in the name of G. H., for nonpayment of taxes, costs  
25 and charges for the year . . . . ., namely: (Here set out the lands offered for  
26 sale); which said lands have been recorded, among other tracts, in the office of  
27 said collector, as delinquent for the nonpayment of taxes, costs, and charges due  
28 for the year last aforesaid, and legal publication made of the sale of said lands;  
29 and it appearing that the said A. B. is the legal owner of said certificate of  
30 purchase and the time fixed by law for redeeming the land therein described  
31 having now expired, the said G. H. nor any person in his behalf having paid or  
32 tendered the amount due the said A. B. on account of the aforesaid purchase, and

33 for the taxes by him since paid, and the said A. B., having demanded a deed for  
34 the tract of land mentioned in said certificate, and which was the least quantity  
35 of the tract above described that would sell for the amount due thereon for taxes,  
36 costs and charges, as above specified, and it appearing from the records of said  
37 county collector's office that the aforesaid lands were legally liable for taxation,  
38 and has been duly assessed and properly charged on the tax book with the taxes  
39 for the years . . . . .;

40 Therefore, this indenture, made this . . . . . day of. . . . , 20. . . ,  
41 between the state of Missouri, by C. D., collector of said . . . . . county,  
42 of the first part, and the said A. B., of the second part, Witnesseth: That the said  
43 party of the first part, for and in consideration of the premises, has granted,  
44 bargained and sold unto the said party of the second part, his heirs and assigns,  
45 forever, the tract or parcel of land mentioned in said certificate, situate in the  
46 county of . . . . . , and state of Missouri, and described as follows, namely:  
47 (Here set out the particular tract or parcel sold), To have and to hold the said last  
48 mentioned tract or parcel of land, with the appurtenances thereto belonging, to  
49 the said party of the second part, his heirs and assigns forever, in as full and  
50 ample a manner as the collector of said county is empowered by law to sell the  
51 same.

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

55 Witness: . . . . . (L.S.)

56 Collector of. . . . . County.

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

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

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

64 . . . . . (L.S.)

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

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

140.665. Whenever the word "collector" is used in sections 140.050 to  
2 140.660, as applicable to counties which have adopted township organization, it  
3 shall be construed to mean ["treasurer and ex officio collector"] "**collector-**  
4 **treasurer**". Where applicable it shall also refer to the collector, or other proper  
5 officer, collecting taxes in any city or town. Where applicable the word "county"  
6 as used in sections 140.050 to 140.660 shall be construed "city" and the words  
7 "county clerk" shall be construed "city clerk or other proper officer".

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

6 2. All actions commenced pursuant to this law shall be prosecuted in the  
7 name of the state of Missouri, at the relation and to the use of the collector and  
8 against the person or persons named in the tax bill, and in one petition and in  
9 one count thereof may be included the said taxes for all such years as may be  
10 delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of  
11 said personal back taxes duly authenticated by the certificate of the collector and  
12 filed with the petition; and said tax bill or tax bills so certified shall be prima  
13 facie evidence that the amount claimed in said suit is just and correct, and all  
14 notices and process in suits pursuant to this chapter shall be sued and served in  
15 the same manner as in civil actions, and the general laws of this state as to  
16 practice and proceedings and appeals and writs of error in civil cases shall apply,  
17 as far as applicable, to the above actions; provided, however, that in no case shall  
18 the state, county, city or collector be liable for any costs nor shall any be taxed  
19 against them or any of them.

20 3. For the purpose of this chapter, personal tax bills shall become  
21 delinquent on the first day of January following the year the taxes are due, and  
22 suits thereon may be instituted on and after the first day of February following,  
23 and within three years from said day. If the collector, after using due diligence,  
24 is unable to collect any personal property taxes charged in the delinquent tax list  
25 within three years following the year the taxes are due, the collector may remove  
26 such personal property taxes from the delinquent or back taxes books in the same

27 manner as real estate is removed under section 137.260. Such abated amounts  
28 shall be reported on the annual settlement made by a collector of revenue.

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

✓  
Unofficial

Bill

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