

FIRST REGULAR SESSION
[P E R F E C T E D]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 83
97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR PARSON.

Offered April 2, 2013.

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Taken up for Perfection April 2, 2013. Bill declared Perfected and Ordered Printed, as amended.

TERRY L. SPIELER, Secretary.

0491S.06P

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:

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139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, are repealed and eighteen new sections enacted in lieu thereof, to be known as sections 52.250, 67.457, 67.463, 67.469, 67.1521, 139.160, 139.170, 140.050, 140.115,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

52.250. The collectors in [third class] **all** counties shall collect a fee of one-half of one percent of all current taxes collected, including current delinquent taxes, exclusive of all current railroad and utility taxes collected on behalf of the county, as compensation for mailing the statements and receipts. All fees collected pursuant to this section shall be collected on behalf of the county and shall be paid into the county treasury. [Notwithstanding any provisions of law to the contrary, or any other provision of law in conflict with the provisions of this section, in all counties which become counties of the second or fourth

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

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

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

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

23 boundaries of the proposed neighborhood improvement district to be assessed, the
24 proposed method or methods of assessment of real property within the district,
25 including any provision for the annual assessment of maintenance costs of the
26 improvement in each year after the bonds issued for the original improvement are
27 paid in full, and a statement that the final cost of such improvement assessed
28 against real property within the district and the amount of general obligation
29 bonds issued therefor shall not exceed the estimated cost of such improvement,
30 as stated in such notice, by more than twenty-five percent, and that the annual
31 assessment for maintenance costs of the improvements shall not exceed the
32 estimated annual maintenance cost, as stated in such notice, by more than
33 twenty-five percent. The ballot upon which the question of creating a
34 neighborhood improvement district is submitted to the qualified voters residing
35 within the proposed district shall contain a question in substantially the following
36 form:

37 Shall (name of city or county) be authorized to
38 create a neighborhood improvement district proposed for the
39 (project name for the proposed improvement) and incur indebtedness and issue
40 general obligation bonds to pay for all or part of the cost of public improvements
41 within such district, the cost of all indebtedness so incurred to be assessed by the
42 governing body of the (city or county) on the real property
43 benefitted by such improvements for a period of years, and, if included in
44 the resolution, an assessment in each year thereafter with the proceeds thereof
45 used solely for maintenance of the improvement?

46 3. As an alternative to the procedure described in subsection 2 of this
47 section, the governing body of a city or county may create a neighborhood
48 improvement district when a proper petition has been signed by the owners of
49 record of at least two-thirds by area of all real property located within such
50 proposed district. Each owner of record of real property located in the proposed
51 district is allowed one signature. Any person, corporation, or limited liability
52 partnership owning more than one parcel of land located in such proposed district
53 shall be allowed only one signature on such petition. The petition, in order to
54 become effective, shall be filed with the city clerk or county clerk. A proper
55 petition for the creation of a neighborhood improvement district shall set forth
56 the project name for the proposed improvement, the general nature of the
57 proposed improvement, the estimated cost of such improvement, the boundaries
58 of the proposed neighborhood improvement district to be assessed, the proposed

59 method or methods of assessment of real property within the district, including
60 any provision for the annual assessment of maintenance costs of the improvement
61 in each year during the term of the bonds issued for the original improvement
62 and after such bonds are paid in full, a notice that the names of the signers may
63 not be withdrawn later than seven days after the petition is filed with the city
64 clerk or county clerk, and a notice that the final cost of such improvement
65 assessed against real property within the district and the amount of general
66 obligation bonds issued therefor shall not exceed the estimated cost of such
67 improvement, as stated in such petition, by more than twenty-five percent, and
68 that the annual assessment for maintenance costs of the improvements shall not
69 exceed the estimated annual maintenance cost, as stated in such petition, by
70 more than twenty-five percent.

71 4. Upon receiving the requisite voter approval at an election or upon the
72 filing of a proper petition with the city clerk or county clerk, the governing body
73 may by resolution or ordinance determine the advisability of the improvement
74 and may order that the district be established and that preliminary plans and
75 specifications for the improvement be made. Such resolution or ordinance shall
76 state and make findings as to the project name for the proposed improvement, the
77 nature of the improvement, the estimated cost of such improvement, the
78 boundaries of the neighborhood improvement district to be assessed, the proposed
79 method or methods of assessment of real property within the district, including
80 any provision for the annual assessment of maintenance costs of the improvement
81 in each year after the bonds issued for the original improvement are paid in full,
82 and shall also state that the final cost of such improvement assessed against the
83 real property within the neighborhood improvement district and the amount of
84 general obligation bonds issued therefor shall not, without a new election or
85 petition, exceed the estimated cost of such improvement by more than twenty-five
86 percent.

87 5. The boundaries of the proposed district shall be described by metes and
88 bounds, streets or other sufficiently specific description. The area of the
89 neighborhood improvement district finally determined by the governing body of
90 the city or county to be assessed may be less than, but shall not exceed, the total
91 area comprising such district.

92 6. In any neighborhood improvement district organized prior to August
93 28, 1994, an assessment may be levied and collected after the original period
94 approved for assessment of property within the district has expired, with the

95 proceeds thereof used solely for maintenance of the improvement, if the residents
96 of the neighborhood improvement district either vote to assess real property
97 within the district for the maintenance costs in the manner prescribed in
98 subsection 2 of this section or if the owners of two-thirds of the area of all real
99 property located within the district sign a petition for such purpose in the same
100 manner as prescribed in subsection 3 of this section.

101 **7. Prior to any assessment hereafter being levied against any**
102 **real property within any neighborhood improvement district, and prior**
103 **to any lien enforceable under either chapter 140 or 141 being imposed**
104 **after August 28, 2013, against any real property within a neighborhood**
105 **improvement district, the clerk of the governing body establishing the**
106 **neighborhood improvement district shall cause to be recorded with the**
107 **recorder of deeds for the county in which any portion of the**
108 **neighborhood improvement district is located, a document conforming**
109 **to the provisions of sections 59.310 or 59.313, and which shall contain**
110 **at least the following information:**

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

115 **(2) The governing body establishing the neighborhood**
116 **improvement district and the title of any official or agency responsible**
117 **for collecting or enforcing any assessments, who shall be identified in**
118 **the document as grantees and indexed by the recorder pursuant to**
119 **section 59.440;**

120 **(3) The legal description of the property within the**
121 **neighborhood improvement district which may either be the metes and**
122 **bounds description authorized in subsection 5 of this section or the**
123 **legal description of each lot or parcel within the neighborhood**
124 **improvement district; and**

125 **(4) The identifying number of the resolution or ordinance**
126 **creating the neighborhood improvement district, or a copy of such**
127 **resolution or ordinance.**

67.463. 1. At the hearing to consider the proposed improvements and
2 assessments, the governing body shall hear and pass upon all objections to the
3 proposed improvements and proposed assessments, if any, and may amend the
4 proposed improvements, and the plans and specifications therefor, or assessments

5 as to any property, and thereupon by ordinance or resolution the governing body
6 of the city or county shall order that the improvement be made and direct that
7 financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

8 2. After construction of the improvement has been completed in
9 accordance with the plans and specifications therefor, the governing body shall
10 compute the final costs of the improvement and apportion the costs among the
11 property benefitted by such improvement in such equitable manner as the
12 governing body shall determine, charging each parcel of property with its
13 proportionate share of the costs, and by resolution or ordinance, assess the final
14 cost of the improvement or the amount of general obligation bonds issued or to
15 be issued therefor as special assessments against the property described in the
16 assessment roll.

17 3. After the passage or adoption of the ordinance or resolution assessing
18 the special assessments, the city clerk or county clerk shall mail a notice to each
19 property owner within the district which sets forth a description of each parcel
20 of real property to be assessed which is owned by such owner, the special
21 assessment assigned to such property, and a statement that the property owner
22 may pay such assessment in full, together with interest accrued thereon from the
23 effective date of such ordinance or resolution, on or before a specified date
24 determined by the effective date of the ordinance or resolution, or may pay such
25 assessment in annual installments as provided in subsection 4 of this section.

26 4. The special assessments shall be assessed upon the property included
27 therein concurrent with general property taxes, and shall be payable in
28 substantially equal annual installments for a duration stated in the ballot
29 measure prescribed in subsection 2 of section 67.457 or in the petition prescribed
30 in subsection 3 of section 67.457, and, if authorized, an assessment in each year
31 thereafter levied and collected in the same manner with the proceeds thereof used
32 solely for maintenance of the improvement, taking into account such assessments
33 and interest thereon, as the governing body determines. The first installment
34 shall be payable after the first collection of general property taxes following the
35 adoption of the assessment ordinance or resolution unless such ordinance or
36 resolution was adopted and certified too late to permit its collection at such time.
37 All assessments shall bear interest at such rate as the governing body
38 determines, not to exceed the rate permitted for bonds by section
39 108.170. Interest on the assessment between the effective date of the ordinance
40 or resolution assessing the assessment and the date the first installment is

41 payable shall be added to the first installment. The interest for one year on all
42 unpaid installments shall be added to each subsequent installment until paid. In
43 the case of a special assessment by a city, all of the installments, together with
44 the interest accrued or to accrue thereon, may be certified by the city clerk to the
45 county clerk in one instrument at the same time. Such certification shall be good
46 for all of the installments, and the interest thereon payable as special
47 assessments.

48 5. Special assessments shall be collected and paid over to the city
49 treasurer or county treasurer in the same manner as taxes of the city or county
50 are collected and paid. In any **county with a charter form of government**
51 **and with more than six hundred thousand but fewer than seven**
52 **hundred thousand inhabitants and any** county of the first classification with
53 more than one hundred thirty-five thousand four hundred but fewer than one
54 hundred thirty-five thousand five hundred inhabitants, the county collector may
55 collect a fee as prescribed by section 52.260 for collection of assessments under
56 this section.

67.469. A special assessment authorized under the provisions of sections
2 67.453 to 67.475 shall be a lien, from the date of the assessment, on the property
3 against which it is assessed on behalf of the city or county assessing the same to
4 the same extent as a tax upon real property. The lien may be foreclosed in the
5 same manner as a tax upon real property by land tax sale pursuant to chapter
6 140 or [by judicial foreclosure proceeding], **if applicable to that county,**
7 **chapter 141, or** at the option of the governing body, **by judicial foreclosure**
8 **proceeding.** Upon the foreclosure of any such lien, whether by land tax sale or
9 by judicial foreclosure proceeding, the entire remaining assessment may become
10 due and payable and may be recoverable in such foreclosure proceeding at the
11 option of the governing body.

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

- 4 (1) Owners of real property collectively owning more than fifty percent by
5 assessed value of real property within the boundaries of the district; and
6 (2) More than fifty percent per capita of the owners of all real property
7 within the boundaries of the district.

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

10 The (insert name of district) Community Improvement
11 District ("District") shall be authorized to levy special assessments against real
12 property benefitted within the District for the purpose of providing revenue for
13 (insert general description of specific service and/or projects) in the
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 without the knowledge and**
7 **consent of the owner. Any such lien so invoked on said property or**
8 **person without the knowledge and consent of the owner shall be null**
9 **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.

140.405. 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.

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