

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 295
99TH GENERAL ASSEMBLY

Reported from the Committee on Health and Pensions, March 2, 2017, with recommendation that the Senate Committee Substitute do pass.

ADRIANE D. CROUSE, Secretary.

1297S.05C

AN ACT

To repeal sections 50.1190, 52.290, 137.280, 137.345, and 140.100, RSMo, and to enact in lieu thereof five new sections relating to fees to be paid to the county employees' retirement fund.

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

Section A. Sections 50.1190, 52.290, 137.280, 137.345, and 140.100, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 50.1190, 52.290, 137.280, 137.345, and 140.100, to read as follows:

50.1190. In addition to the fees collected under chapter 59, the county recorder of deeds in all counties, except in counties of the first classification having a charter form of government and any city not within a county, shall collect a [six-dollar] **nine-dollar** fee on all documents recorded or filed. The recorder shall transfer monthly all such fees and interest to the county treasurer. The treasurer shall forthwith transmit such fees and interest to the board for deposit in the county employees' retirement fund.

52.290. 1. In all counties except counties having a charter form of government before January 1, 2008, and any city not within a county, the collector shall collect on behalf of the county a fee for the collection of delinquent and back taxes of [seven] **nine** percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. [Two-sevenths] **Of the nine percent** of the fees collected pursuant to the provisions of this section, **two and one-quarter percent** shall be paid into the county general fund, [two-sevenths of the fees collected pursuant to the provisions of this section] **two and one-quarter percent** shall be paid into the tax maintenance fund of the county as required by section 52.312 and [three-sevenths of the fees collected

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

11 pursuant to the provisions of this section] **four and one-half percent** shall be
 12 paid into the county employees' retirement fund created by sections 50.1000 to
 13 50.1200. Notwithstanding provisions of law to the contrary, an authorization for
 14 collection of a fee for the collection of delinquent and back taxes in a county's
 15 charter, at a rate different than the rate allowed by law, shall control.

16 2. In all counties having a charter form of government, other than any
 17 county adopting a charter form of government after January 1, 2008, and any city
 18 not within a county, the collector shall collect on behalf of the county and pay into
 19 the county general fund a fee for the collection of delinquent and back taxes of
 20 two percent on all sums collected to be added to the face of the tax bill and
 21 collected from the party paying the tax except that in a county with a charter
 22 form of government and with more than two hundred fifty thousand but less than
 23 seven hundred thousand inhabitants, the collector shall collect on behalf of the
 24 county a fee for the collection of delinquent and back taxes of three percent on all
 25 sums collected to be added to the face of the tax bill and collected from the party
 26 paying the tax. If a county is required by section 52.312 to establish a tax
 27 maintenance fund, one-third of the fees collected under this subsection shall be
 28 paid into that fund; otherwise, all fees collected under the provisions of this
 29 subsection shall be paid into the county general fund.

30 3. Such county collector may accept credit cards as proper form of
 31 payment of outstanding delinquent and back taxes due. No county collector may
 32 charge a surcharge for payment by credit card.

137.280. 1. Taxpayers' personal property lists, except those of merchants
 2 and manufacturers, and except those of railroads, public utilities, pipeline
 3 companies or any other person or corporation subject to special statutory
 4 requirements, such as chapter 151, who shall return and file their assessments
 5 on locally assessed property no later than April first, shall be delivered to the
 6 office of the assessor of the county between the first day of January and the first
 7 day of March each year and shall be signed and certified by the taxpayer as being
 8 a true and complete list or statement of all the taxable tangible personal
 9 property. If any person shall fail to deliver the required list to the assessor by
 10 the first day of March, the owner of the property which ought to have been listed
 11 shall be assessed a penalty added to the tax bill, based on the assessed value of
 12 the property that was not reported, as follows:

13 Assessed Valuation	Penalty
14 0-\$1,000	[\$10.00] \$15.00

15	\$1,001-\$2,000	[\$20.00]	\$25.00
16	\$2,001-\$3,000	[\$30.00]	\$35.00
17	\$3,001-\$4,000	[\$40.00]	\$45.00
18	\$4,001-\$5,000	[\$50.00]	\$55.00
19	\$5,001-\$6,000	[\$60.00]	\$65.00
20	\$6,001-\$7,000	[\$70.00]	\$75.00
21	\$7,001-\$8,000	[\$80.00]	\$85.00
22	\$8,001-\$9,000	[\$90.00]	\$95.00
23	\$9,001 and above	[\$100.00]	\$105.00

24 The assessor in any county of the first classification without a charter form of
25 government with a population of one hundred thousand or more inhabitants
26 which contains all or part of a city with a population of three hundred fifty
27 thousand or more inhabitants shall omit assessing the penalty in any case where
28 he is satisfied the neglect is unavoidable and not willful or falls into one of the
29 following categories. The assessor in all other political subdivisions shall omit
30 assessing the penalty in any case where he is satisfied the neglect falls into at
31 least one of the following categories:

- 32 (1) The taxpayer is in military service and is outside the state;
33 (2) The taxpayer filed timely, but in the wrong county;
34 (3) There was a loss of records due to fire or flood;
35 (4) The taxpayer can show the list was mailed timely as evidenced by the
36 date of postmark; or
37 (5) The assessor determines that no form for listing personal property was
38 mailed to the taxpayer for that tax year; or
39 (6) The neglect occurred as a direct result of the actions or inactions of the
40 county or its employees or contractors.

41 2. Between March first and April first, the assessor shall send to each
42 taxpayer who was sent an assessment list for the current tax year, and said list
43 was not returned to the assessor, a second notice that statutes require the
44 assessment list be returned immediately. In the event the taxpayer returns the
45 assessment list to the assessor before May first, the penalty described in
46 subsection 1 of this section shall not apply. If said assessment list is not
47 returned before May first by the taxpayer, the penalty shall apply.

48 3. It shall be the duty of the county commission and assessor to place on
49 the assessment rolls for the year all personal property discovered in the calendar
50 year which was taxable on January first of that year.

137.345. 1. If any person, corporation, partnership or association neglects
 2 or refuses to deliver an itemized statement or list of all the taxable tangible
 3 personal property signed and certified by the taxpayer, as required by section
 4 137.340, by the first day of March, they shall be assessed a penalty added to the
 5 tax bill, based on the assessed value of the property that was not reported, as
 6 follows:

7 Assessed Valuation	Penalty
8 0-\$1,000	[\$10.00] \$15.00
9 \$1,001-\$2,000	[\$20.00] \$25.00
10 \$2,001-\$3,000	[\$30.00] \$35.00
11 \$3,001-\$4,000	[\$40.00] \$45.00
12 \$4,001-\$5,000	[\$50.00] \$55.00
13 \$5,001-\$6,000	[\$60.00] \$65.00
14 \$6,001-\$7,000	[\$70.00] \$75.00
15 \$7,001-\$8,000	[\$80.00] \$85.00
16 \$8,001-\$9,000	[\$90.00] \$95.00
17 \$9,001 and above	[\$100.00] \$105.00

18 The assessor in any county of the first classification without a charter form of
 19 government with a population of one hundred thousand or more inhabitants
 20 which contains all or part of a city with a population of three hundred fifty
 21 thousand or more inhabitants shall omit assessing the penalty in any case where
 22 he is satisfied the neglect is unavoidable and not willful or falls into one of the
 23 following categories. The assessor in all other political subdivisions shall omit
 24 assessing the penalty in any case where he is satisfied the neglect falls into at
 25 least one of the following categories:

- 26 (1) The taxpayer is in military service and is outside the state;
- 27 (2) The taxpayer filed timely, but in the wrong county;
- 28 (3) There was a loss of records due to fire, theft, fraud or flood;
- 29 (4) The taxpayer can show the list was mailed timely as evidenced by the
 30 date of postmark; or
- 31 (5) The assessor determines that no form for listing personal property was
 32 mailed to the taxpayer for that tax year; or
- 33 (6) The neglect occurred as a direct result of the actions or inactions of the
 34 county or its employees or contractors.

35 2. It shall be the duty of the county commission and assessor to place on
 36 the assessment rolls for the year all property discovered in the calendar year

37 which was taxable on January first of that year.

38 3. Between March first and April first, the assessor shall send to each
39 taxpayer who was sent an assessment list for the current tax year, and said list
40 was not returned to the assessor, a second notice that statutes require that the
41 assessment list be returned immediately. In the event the taxpayer returns the
42 assessment list to the assessor before May first, the penalty described in
43 subsection 1 of this section shall not apply. If said assessment list is not
44 returned before May first by the taxpayer, the penalty shall apply.

45 4. The assessor, in the absence of the owner failing to deliver a required
46 list of property is not required to furnish to the owner a duplicate of the
47 assessment as made.

48 5. In every instance where a taxpayer has appealed to the board of
49 equalization or the state tax commission the assessment of the taxpayer's
50 property, real or personal, and that appeal has been successful, then in the next
51 following and all subsequent years the basis upon which the assessor must base
52 future assessments of the subject property shall be the basis established by the
53 successful appeal and any increases must be established from that basis.

140.100. 1. Each tract of land in the back tax book, in addition to the
2 amount of tax delinquent, shall be charged with a penalty of eighteen percent of
3 each year's delinquency except that the penalty on lands redeemed prior to sale
4 shall not exceed two percent per month or fractional part thereof.

5 2. For making and recording the delinquent land lists, the collector and
6 the clerk shall receive ten cents per tract or lot and the clerk shall receive five
7 cents per tract or lot for comparing and authenticating such list.

8 **3. In all counties except counties having a charter form of**
9 **government before January 1, 2008, and any city not within a county,**
10 **in addition to the amount collected in subsection 2 of this section, for**
11 **making and recording the delinquent land lists, the collector and the**
12 **clerk shall each receive five dollars per tract or lot. The ten dollars**
13 **shall be paid into the county employees' retirement fund established**
14 **pursuant to section 50.1010.**

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