

FIRST REGULAR SESSION

# SENATE BILL NO. 295

99TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR SCHAAF.

Read 1st time January 12, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1297S.011

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## AN ACT

To repeal sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, RSMo, and to enact in lieu thereof six new sections relating to fees to be paid to the county employees' retirement fund.

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*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, 140.100, and  
2 150.150, RSMo, are repealed and six new sections enacted in lieu thereof, to be  
3 known as sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, to  
4 read as follows:

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

52.290. 1. In all counties except counties having a charter form of  
2 government before January 1, 2008, and any city not within a county, the  
3 collector shall collect on behalf of the county a fee for the collection of delinquent  
4 and back taxes of [seven] **eight** percent on all sums collected to be added to the  
5 face of the tax bill and collected from the party paying the tax. Two-sevenths of  
6 the fees collected pursuant to the provisions of this section shall be paid into the  
7 county general fund, two-sevenths of the fees collected pursuant to the provisions

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

8 of this section shall be paid into the tax maintenance fund of the county as  
9 required by section 52.312 and three-sevenths of the fees collected pursuant to  
10 the provisions of this section shall be paid into the county employees' retirement  
11 fund created by sections 50.1000 to 50.1200. Notwithstanding provisions of law  
12 to the contrary, an authorization for collection of a fee for the collection of  
13 delinquent and back taxes in a county's charter, at a rate different than the rate  
14 allowed by law, shall control.

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

29         3. Such county collector may accept credit cards as proper form of  
30 payment of outstanding delinquent and back taxes due. No county collector may  
31 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:

Assessed Valuation	Penalty
0-\$1,000	[\$ 10.00] <b>\$ 15.00</b>
\$1,001-\$2,000	[\$ 20.00] <b>\$ 25.00</b>
\$2,001-\$3,000	[\$ 30.00] <b>\$ 35.00</b>
\$3,001-\$4,000	[\$ 40.00] <b>\$ 45.00</b>
\$4,001-\$5,000	[\$ 50.00] <b>\$ 55.00</b>
\$5,001-\$6,000	[\$ 60.00] <b>\$ 65.00</b>
\$6,001-\$7,000	[\$ 70.00] <b>\$ 75.00</b>
\$7,001-\$8,000	[\$ 80.00] <b>\$ 85.00</b>
\$8,001-\$9,000	[\$ 90.00] <b>\$ 95.00</b>
\$9,001 and above	[\$100.00] <b>\$ 105.00</b>

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

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

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

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

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 **each** receive [ten cents] **four dollars** per tract or lot and the  
7 clerk shall receive five cents per tract or lot for comparing and authenticating  
8 such list. **The eight dollars shall go to the county employees' retirement**  
9 **fund established pursuant to section 50.1010.**

150.150. The collector shall, at the time of delivering such license, collect  
2 the sum of up to twenty-five dollars, adjusted annually based on the consumer  
3 price index, not to exceed one hundred dollars, in all counties having a charter  
4 form of government and in any city not within a county which shall be set by such  
5 governing body. In all other counties, the fee shall be [twenty-five] **thirty**  
6 dollars; provided, that five dollars of any fees herein received by the collector  
7 shall be paid into the county or city treasury as provided by law and [twenty]  
8 **twenty-five** dollars shall be paid into the county employees' retirement fund

9 created by sections 50.1000 to 50.1200.



Unofficial

Bill

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