

SENATE BILL NO. 750

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

3787S.01H

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 140.010, 140.190, 140.250, 140.420, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988, 140.991, 140.1000, 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.360, 141.410, 141.440, 141.500, 141.520, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.620, 141.680, 141.700, 141.820, 141.830, 141.840, 141.850, 141.860, 141.870, 141.880, 141.890, 141.900, 141.910, 141.920, 141.930, 141.931, 141.940, 141.950, 141.960, 141.970, 141.980, 141.984, 141.1009, and 249.255, RSMo, and to enact in lieu thereof forty-eight new sections relating to the collection of delinquent taxes, with penalty provisions.

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

Section A. Sections 140.010, 140.190, 140.250, 140.420,
2 140.980, 140.981, 140.982, 140.983, 140.984, 140.985, 140.986,
3 140.987, 140.988, 140.991, 140.1000, 140.1006, 140.1009,
4 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300,
5 141.320, 141.330, 141.360, 141.410, 141.440, 141.500, 141.520,
6 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610,
7 141.620, 141.680, 141.700, 141.820, 141.830, 141.840, 141.850,
8 141.860, 141.870, 141.880, 141.890, 141.900, 141.910, 141.920,
9 141.930, 141.931, 141.940, 141.950, 141.960, 141.970, 141.980,
10 141.984, 141.1009, and 249.255, RSMo, are repealed and forty-
11 eight new sections enacted in lieu thereof, to be known as
12 sections 140.010, 140.190, 140.250, 140.420, 140.980, 140.981,
13 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988,
14 140.991, 140.994, 140.995, 140.1000, 140.1009, 140.1012,

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

15 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320,
16 141.330, 141.360, 141.410, 141.440, 141.500, 141.520, 141.535,
17 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.620,
18 141.680, 141.700, 141.821, 141.980, 141.984, 141.1009,
19 141.1020, and 249.255, to read as follows:

140.010. **1.** All real estate upon which the taxes
2 remain unpaid on the first day of January, annually, are
3 delinquent, and the county collector shall enforce the lien
4 of the state thereon, as required by this chapter. Any
5 failure to properly return the delinquent list, as required
6 by this chapter, in no way affects the validity of the
7 assessment and levy of taxes, nor of the foreclosure and
8 sale by which the collection of the taxes is enforced, nor
9 in any manner affects the lien of the state on the
10 delinquent real estate for the taxes unpaid thereon.

**2. Alternatively, any county may, by adoption of a
12 resolution or order of the county commission of such county,
13 elect to operate under the provisions of sections 141.210 to
14 141.810 for any parcel for which there is an unpaid tax bill
15 for a period of at least two years after the date on which
16 it became delinquent. Any county electing to operate as
17 such shall be called a "partial opt-in county". No county
18 eligible to establish a land bank agency under subsection 1
19 of section 140.981 shall elect to operate as a partial opt-
20 in county unless the county first elects to establish a land
21 bank agency as provided in subsection 1 of section 140.981.
22 In accordance with section 141.290, after the adoption of
23 such resolution or order by a county commission, the
24 collector of the county shall decide which tax delinquent
25 parcels shall proceed according to the provisions of
26 sections 141.210 to 141.810. Such parcels shall be exempt
27 from the provisions of sections 140.030 to 140.722. The**

28 **collector shall remove such parcels from any list of parcels**
29 **advertised for first, second, third, or post-third sales.**

140.190. 1. On the day mentioned in the notice, the
2 county collector shall commence the sale of such lands, and
3 shall continue the same from day to day until each parcel
4 assessed or belonging to each person assessed shall be sold
5 as will pay the taxes, interest and charges thereon, or
6 chargeable to such person in said county.

7 2. **(1)** The person or land bank agency offering at
8 said sale, whether in person or by electronic media, to pay
9 the required sum for a tract shall be considered the
10 purchaser of such land; provided, no sale shall be made to
11 any person or designated agent who:

12 **(a)** Is currently delinquent on any tax payments on any
13 property, other than a delinquency on the property being
14 offered for sale, and who does not sign an affidavit stating
15 such at the time of sale. Failure to sign such affidavit as
16 well as signing a false affidavit may invalidate such
17 sale[.];

18 **(b)** **Is a member of the governing body of a land bank**
19 **agency;**

20 **(c)** **Is an employee of a land bank agency;**

21 **(d)** **Is an elected or appointed official of the**
22 **governing body, or an employee of such official, of the**
23 **political subdivision in which a land bank agency is**
24 **located; or**

25 **(e)** **Is related within the second degree of**
26 **consanguinity to a person described in paragraphs (b) to (d)**
27 **of this subdivision.**

28 **(2)** No bid shall be received from any person not a
29 resident of the state of Missouri or a foreign corporation
30 or entity all deemed nonresidents. A nonresident shall file

31 with said collector an agreement in writing consenting to
32 the jurisdiction of the circuit court of the county in which
33 such sale shall be made, and also filing with such collector
34 an appointment of some citizen of said county as agent of
35 said nonresident, and consenting that service of process on
36 such agent shall give such court jurisdiction to try and
37 determine any suit growing out of or connected with such
38 sale for taxes. After the delinquent auction sale, any
39 certificate of purchase shall be issued to the agent. After
40 meeting the requirements of section 140.405, the property
41 shall be conveyed to the agent on behalf of the nonresident,
42 and the agent shall thereafter convey the property to the
43 nonresident. **A collector may preclude a prospective bidder**
44 **from participating in a sale for failure to comply with any**
45 **of the provisions of this section.**

46 3. All such written consents to jurisdiction and
47 selective appointments shall be preserved by the county
48 collector and shall be binding upon any person or
49 corporation claiming under the person consenting to
50 jurisdiction and making the appointment herein referred to;
51 provided further, that in the event of the death, disability
52 or refusal to act of the person appointed as agent of said
53 nonresident the county clerk shall become the appointee as
54 agent of said nonresident.

55 4. No person residing in any home rule city with more
56 than seventy-one thousand but fewer than seventy-nine
57 thousand inhabitants shall be eligible to offer to purchase
58 lands under this section unless such person has, no later
59 than ten days before the sale date, demonstrated to the
60 satisfaction of the official charged by law with conducting
61 the sale that the person is not the owner of any parcel of
62 real property that has two or more violations of the

63 municipality's building or housing codes. A prospective
64 bidder may make such a demonstration by presenting
65 statements from the appropriate collection and code
66 enforcement officials of the municipality. This subsection
67 shall not apply to any taxing authority or land bank agency,
68 and entities shall be eligible to bid at any sale conducted
69 under this section without making such a demonstration.

140.250. 1. Whenever any lands have been or shall
2 hereafter be offered for sale for delinquent taxes,
3 interest, penalty and costs by the collector of the proper
4 county for any two successive years and no person shall have
5 bid therefor a sum equal to the delinquent taxes thereon,
6 interest, penalty and costs provided by law, then such
7 county collector shall at the next regular tax sale of lands
8 for delinquent taxes sell same to the highest bidder, except
9 the highest bid shall not be less than the sum equal to the
10 delinquent taxes, interest, penalties, and costs, and there
11 shall be a ninety-day period of redemption from such sales
12 as specified in section 140.405.

13 2. A certificate of purchase shall be issued as to
14 such sales, and the purchaser at such sales shall be
15 entitled to the issuance and delivery of a collector's deed
16 upon completion of title search action as specified in
17 section 140.405.

18 3. If any lands or lots are not sold at such third
19 offering, then the collector[, in his discretion, need not
20 again] **shall** advertise or offer such lands or lots for sale
21 [more often than once every five years after the third
22 offering of such lands or lots, and such offering shall toll
23 the operation of any applicable statute of limitations] **once**
24 **every thirty days.**

25 4. A purchaser at any sale subsequent to the third
26 offering of any land or lots, whether by the collector or a
27 trustee as provided in section 140.260, shall be entitled to
28 the immediate issuance and delivery of a collector's deed
29 and there shall be no period of redemption from such post-
30 third year sales; provided, however, before any purchaser at
31 a sale to which this section is applicable shall be entitled
32 to a collector's deed it shall be the duty of the collector
33 to demand, and the purchaser to pay, in addition to [his]
34 **the purchaser's** bid, all taxes due and unpaid on such lands
35 or lots that become due and payable on such lands or lots
36 subsequent to the date of the taxes included in such
37 advertisement and sale. The collector's deed or trustee's
38 deed shall have priority over all other liens or
39 encumbrances on the property sold except for real property
40 taxes.

41 **5. A purchaser at any sale subsequent to the third**
42 **offering of any land or lots, whether by the collector or a**
43 **trustee as provided in section 140.260, may elect to proceed**
44 **under subsection 1 of this section and subsection 6 of**
45 **section 140.405 by giving notice to the collector prior to**
46 **the issuance of a collector's deed.**

47 **6.** In the event the real purchaser at any sale to
48 which this section is applicable shall be the owner of the
49 lands or lots purchased, or shall be obligated to pay the
50 taxes for the nonpayment of which such lands or lots were
51 sold, then no collector's deed shall be issued to such
52 purchaser, or to anyone acting for or on behalf of such
53 purchaser, without payment to the collector of such
54 additional amount as will discharge in full all delinquent
55 taxes, penalty, interest and costs.

140.420. If no person shall redeem the lands sold for
2 taxes prior to the expiration of the right to redeem, at the
3 expiration thereof, and on production of the certificate of
4 purchase and upon proof satisfactory to the collector that a
5 purchaser or [his or her] **the purchaser's** heirs, successors,
6 or assigns are authorized to acquire the deed[,]:

7 (1) The collector of the county in which the sale of
8 such lands took place shall execute to the purchaser[, his]
9 or [her] **the purchaser's** heirs or assigns, in the name of
10 the state, a conveyance of the real estate so sold, which
11 shall vest in the grantee an absolute estate in fee simple,
12 subject, however, to all claims thereon for unpaid taxes
13 except such unpaid taxes existing at time of the purchase of
14 said lands and the lien for which taxes was inferior to the
15 lien for taxes for which said tract or lot of land was sold;
16 **and**

17 (2) **The state of Missouri or any person, taxing**
18 **authority, tax district, judgment creditor, or lienholder**
19 **that had a right, title, interest, claim, or equity of**
20 **redemption on or to the lands or that had a lien upon the**
21 **lands shall be barred and forever foreclosed of such**
22 **unclaimed right, title, interest, claim, or equity of**
23 **redemption in or to the lands and of any lien upon the lands.**

140.980. 1. Sections 140.980 to 140.1015 shall be
2 known and may be cited as the "**Chapter 140** Land Bank Act".

3 2. As used in sections 140.980 to 140.1015, the
4 following terms mean:

5 (1) ["Ancillary parcel", a parcel of real estate
6 acquired by a land bank agency other than any sale conducted
7 under section 140.190, 140.240, or 140.250;

8 (2)] "Land bank agency", an agency established by a
9 [city] **county or municipality** under the authority of section
10 140.981;

11 [(3)] (2) "Land taxes", taxes on real property or real
12 estate, including the taxes both on the land and the
13 improvements thereon;

14 (3) **"Municipality", any incorporated city, town, or
15 village in this state;**

16 (4) "Political subdivision", any county, city, town,
17 village, school district, library district, or any other
18 public subdivision or public corporation that has the power
19 to tax;

20 (5) "Reserve period taxes", land taxes assessed
21 against any parcel of real estate sold or otherwise disposed
22 of by a land bank agency for the first three tax years
23 following such sale or disposition;

24 (6) "Tax bill", real estate taxes and the lien
25 thereof, whether general or special, levied and assessed by
26 any taxing authority;

27 (7) "Taxing authority", any governmental, managing,
28 administering, or other lawful authority, now or hereafter
29 empowered by law to issue tax bills.

140.981. 1. Any [home rule city with more than
2 seventy-one thousand but fewer than seventy-nine thousand
3 inhabitants] **county with more than one million inhabitants**
4 **may establish a land bank agency for the management, sale,**
5 **transfer, and other disposition of interests in real estate**
6 **owned by such land bank agency. Any such county may**
7 **establish a land bank agency by ordinance, resolution, or**
8 **rule, as applicable. Such ordinance, resolution, or rule**
9 **shall specify the name of the land bank agency. No county**
10 **in which a land bank agency has been established under the**

11 provisions of sections 141.980 to 141.1015 shall elect to
12 establish a land bank agency under this section.

13 2. Any municipality with more than one thousand five
14 hundred inhabitants not located within a county with more
15 than one million inhabitants may establish a land bank
16 agency for the management, sale, transfer, and other
17 disposition of interests in real estate owned by such land
18 bank agency. [Any such land bank agency shall be
19 established to foster the public purpose of returning land,
20 including land that is in a nonrevenue-generating, nontax-
21 producing status, to use in private ownership.] A [city]
22 municipality may establish a land bank agency by ordinance,
23 resolution, or rule, as applicable.

24 [2.] 3. A land bank agency shall not own any interest
25 in real estate located wholly or partially outside the city
26 that established the land bank.

27 [3. The beneficiaries of the land bank agency shall be
28 the taxing authorities that held or owned tax bills against
29 the respective parcels of real estate acquired by such land
30 bank agency pursuant to a sale conducted under section
31 140.190, 140.240, or 140.250, and their respective interests
32 in each parcel of real estate shall be to the extent and in
33 proportion to the priorities determined by the court on the
34 basis that the principal amount of their respective tax
35 bills bore to the total principal amount of all of the tax
36 bills described in the judgment.]

37 4. A land bank agency shall be established for the
38 purpose of returning land, including land that is in a non-
39 revenue-generating, non-tax-producing status, to use in
40 private ownership, or for public use.

41 5. A land bank agency created under the chapter 140
42 land bank act shall be a public body corporate and politic

43 and shall have permanent and perpetual duration until
44 terminated and dissolved in accordance with the provisions
45 of section 140.1012.

140.982. [The governing body of the city establishing
2 a land bank agency, or the chief administrative officer of
3 the city establishing a land bank agency, shall have the
4 power to organize and reorganize the executive,
5 administrative, clerical, and other departments of the land
6 bank agency and to fix the duties, powers, and compensation
7 of all employees, agents, and consultants of the land bank
8 agency.] 1. If a county establishes a land bank agency
9 under subsection 1 of section 140.981, the members of the
10 first board of directors of a land bank agency shall be
11 appointed within ninety days after the effective date of the
12 ordinance, resolution, or rule passed establishing such land
13 bank agency. If any appointing authority fails to make any
14 appointment of a board member within the time the first
15 appointments are required, the appointment shall be made by
16 the county council. The following requirements shall apply
17 to the board of directors:

18 (1) The board of directors shall consist of seven
19 members:

20 (a) Two of whom shall be appointed by the county
21 executive, one of whom shall have professional expertise
22 relevant to the land bank agency;

23 (b) One of whom shall be appointed by the member of
24 the county council representing the district with the
25 highest number of tax delinquent parcels. Such board member
26 shall maintain a primary residence within such district;

27 (c) One of whom shall be appointed by the member of
28 the county council representing the district with the second

29 highest number of tax delinquent parcels. Such board member
30 shall maintain a primary residence within such district;

31 (d) One of whom shall be appointed by consensus of the
32 county executive and the president of the municipal league
33 of the county; and

34 (e) Two of whom shall be resident representatives.
35 Resident representatives shall be appointed by a majority
36 vote of the other board members, and each resident
37 representative shall maintain a primary residence within one
38 of the twenty municipalities containing the highest
39 percentage of tax delinquent parcels;

40 (2) The term of office of a member shall be four
41 years. Each member's primary residence shall be in the
42 county that has established the land bank agency. Each
43 member serves at the pleasure of the member's appointing
44 authority, may be an employee of the appointing authority,
45 and shall serve without compensation;

46 (3) No public officer shall be eligible to serve as a
47 board member. For purposes of this subdivision, "public
48 officer" means a person who is holding an elected public
49 office. Any public employee shall be eligible to serve as a
50 board member;

51 (4) The members of the board shall select annually
52 from among themselves a chair, a vice chair, a treasurer,
53 and such other officers as the board may determine and shall
54 establish the officers' duties, as may be regulated by rules
55 adopted by the board;

56 (5) The board shall establish rules and requirements
57 relative to the attendance and participation of members in
58 its meetings, regular or special. Such rules and
59 regulations may prescribe a procedure whereby, if any member
60 fails to comply with such rules and regulations, such member

61 may be disqualified and removed automatically from office by
62 no less than a majority vote of the remaining members of the
63 board, and that member's position shall be vacant as of the
64 first day of the next calendar month. Any person removed
65 under the provisions of this subdivision shall be ineligible
66 for reappointment to the board unless such reappointment is
67 confirmed unanimously by the board;

68 (6) A vacancy on the board shall be filled in the same
69 manner as the original appointment. If any appointing
70 authority fails to make any appointment of a board member
71 within sixty days after any term expires, the appointment
72 shall be made by the county council;

73 (7) Board members shall serve without compensation.
74 The board may reimburse any member for expenses actually
75 incurred in the performance of duties on behalf of the land
76 bank agency;

77 (8) The board shall have the power to organize and
78 reorganize the executive, administrative, clerical, and
79 other departments of the land bank agency and to fix the
80 duties, powers, and compensation of all employees, agents,
81 and consultants of the land bank agency;

82 (9) The board shall meet in regular session according
83 to a schedule adopted by the board and also shall meet in
84 special session as convened by the chair or upon written
85 notice signed by a majority of the members. The presence of
86 a majority of total membership, excluding vacancies, shall
87 constitute a quorum;

88 (10) All actions of the board shall be approved by the
89 affirmative vote of a majority of the members of that board
90 present and voting. However, no action of the board shall
91 be authorized on the following matters unless approved by a
92 majority of the total board membership:

93 (a) Adoption, amendment, or repeal of bylaws and other
94 rules and regulations for conduct of the land bank agency's
95 business;

96 (b) Hiring or firing of any employee or contractor of
97 the land bank agency. This function may, by majority vote,
98 be delegated by the board to a specified officer or
99 committee of the land bank agency under such terms and
100 conditions and to the extent that the board may specify;

101 (c) Adoption or amendment of the annual budget; and

102 (d) Sale, encumbrance, or alienation of real property,
103 improvements, or personal property;

104 (11) The governing body of the county establishing a
105 land bank agency may incur debt, including, without
106 limitation, borrowing moneys and issuing bonds, notes, or
107 other obligations to provide funding for the land bank
108 agency;

109 (12) Members of a board shall not be liable personally
110 on the bonds or other obligations of the land bank agency,
111 and the rights of creditors shall be solely against such
112 land bank agency; and

113 (13) Vote by proxy shall not be permitted. Any member
114 may request a recorded vote on any resolution or action of
115 the land bank agency.

116 2. If a municipality establishes a land bank agency
117 under subsection 1 of section 140.981, the ordinance,
118 resolution, or rule, as applicable, may specify the
119 following:

120 (1) The name of the land bank agency;

121 (2) The number of members of the board of directors,
122 which shall consist of an odd number of members and shall be
123 no fewer than five members nor more than eleven members;

124 (3) The initial individuals to serve as members of the
125 board of directors and the length of terms for which the
126 members are to serve; and

127 (4) The qualifications, manner of selection or
128 appointment, and terms of office of members of the board.

129 3. A land bank agency may employ a secretary, an
130 executive director, its own counsel and legal staff,
131 technical experts, and other agents and employees, permanent
132 or temporary, as it may require and may determine the
133 qualifications and fix the compensation and benefits of such
134 persons. A land bank agency may also enter into contracts
135 and agreements with political subdivisions for staffing
136 services to be provided to the land bank agency by political
137 subdivisions or agencies or departments thereof, or for a
138 land bank agency to provide such staffing services to
139 political subdivisions or agencies or departments thereof.

 140.983. A land bank agency established under the
2 **chapter 140** land bank act shall have all powers necessary or
3 appropriate to carry out and effectuate the purposes and
4 provisions of the **chapter 140** land bank act, including the
5 following powers in addition to those herein otherwise
6 granted:

7 (1) To adopt, amend, and repeal bylaws for the
8 regulation of its affairs and the conduct of its business;

9 (2) To sue and be sued, in its own name, and plead and
10 be impleaded in all civil actions including, but not limited
11 to, actions to clear title to property of the land bank
12 agency;

13 (3) To adopt a seal and to alter the same at pleasure;

14 (4) To borrow from [private lenders,] **the** political
15 [subdivisions, the state, and the federal government]

16 **subdivision establishing the land bank agency**, as may be
17 necessary for the operation and work of the land bank agency;

18 (5) **[To issue notes and other obligations according to**
19 **the provisions of this chapter;**

20 **(6)]** To procure insurance or guarantees from political
21 subdivisions, the state, the federal government, or any
22 other public or private sources of the payment of any bond,
23 note, loan, or other obligation, or portion thereof,
24 incurred by the land bank agency and to pay any fees or
25 premiums in connection therewith;

26 **[(7)] (6)** To enter into contracts and other
27 instruments necessary, incidental, or convenient to the
28 performance of its duties and the exercise of its powers
29 including, but not limited to, agreements with other land
30 bank agencies and with political subdivisions for the joint
31 exercise of powers under this chapter;

32 **[(8)] (7)** To enter into contracts and other
33 instruments necessary, incidental, or convenient to:

34 (a) The performance of functions by the land bank
35 agency on behalf of political subdivisions, or agencies or
36 departments thereof; or

37 (b) The performance by political subdivisions, or
38 agencies or departments thereof, of functions on behalf of
39 the land bank agency;

40 **[(9)] (8)** To make and execute contracts and other
41 instruments necessary or convenient to the exercise of the
42 powers of the land bank agency **[. Any contract or instrument**
43 **if signed both by the executive director of the land bank**
44 **agency and by the secretary, assistant secretary, treasurer,**
45 **or assistant treasurer of the land bank agency, or by an**
46 **authorized facsimile signature of any such positions, shall**

47 be held to have been properly executed for and on its
48 behalf];

49 [(10)] (9) To procure insurance against losses in
50 connection with the property, assets, or activities of the
51 land bank agency;

52 [(11)] (10) To invest the moneys of the land bank
53 agency **in the same manner as moneys are invested by the**
54 **state treasurer**, including amounts deposited in reserve or
55 sinking funds, at the discretion of the land bank agency in
56 [instruments,] obligations[, securities,] or property
57 determined proper by the land bank agency and to name and
58 use depositories for its moneys;

59 [(12)] (11) To enter into contracts for the management
60 of[, the collection of rent from,] or the sale of the
61 property of the land bank agency;

62 [(13)] (12) To design, develop **for public use**,
63 construct, demolish, reconstruct, rehabilitate, renovate,
64 relocate, equip, furnish, and otherwise improve real
65 property or rights or interests in real property held by the
66 land bank agency;

67 [(14)] To fix, charge, and collect rents, fees, and
68 charges for the use of the property of the land bank agency
69 and for services provided by the land bank agency;

70 [(15)] (13) To acquire property, whether by purchase,
71 exchange, gift, lease, or otherwise, except not property not
72 wholly located in the [city] **county or municipality** that
73 established the land bank agency; to grant or acquire
74 licenses and easements; and to sell, [lease,] grant an
75 option with respect to, or otherwise dispose of, any
76 property of the land bank agency;

77 [(16)] (14) To enter into partnerships, joint
78 ventures, and other collaborative relationships with

79 political subdivisions and other public and private entities
80 for the [ownership,] management, development, and
81 disposition of real property, except not for property not
82 wholly located in the [city] county or municipality that
83 established the land bank agency; and

84 [(17)] (15) Subject to the other provisions of this
85 chapter and all other applicable laws, to do all other
86 things necessary or convenient to achieve the objectives and
87 purposes of the land bank agency or other laws that relate
88 to the purposes and responsibility of the land bank agency.

140.984. 1. The income of a land bank agency shall be
2 exempt from all taxation by the state and by any of its
3 political subdivisions. Upon acquiring title to any real
4 estate, a land bank agency shall immediately notify the
5 county assessor and the county collector of such ownership[,
6 and such real estate shall be]; **all taxes, special taxes,
7 fines, and fees on such real estate shall be deemed
8 satisfied by transfer to the land bank agency; and such
9 property shall be** exempt from all taxation during the land
10 bank agency's ownership thereof, in the same manner and to
11 the same extent as any other publicly owned real estate.
12 Upon the sale or other disposition of any real estate held
13 by it, the land bank agency shall immediately notify the
14 county assessor and the county collector of such change of
15 ownership. However, that such tax exemption for improved
16 and occupied real property held by the land bank agency as a
17 lessor pursuant to a ground lease shall terminate upon the
18 first occupancy, and the land bank agency shall immediately
19 notify the county assessor and the county collector of such
20 occupancy.

21 2. A land bank agency may acquire real property [or
22 interests in property] by gift, devise, transfer, exchange,

23 foreclosure, [lease,] purchase, or [otherwise on terms and
24 conditions and in a manner the land bank agency considers
25 proper] pursuant to sections 141.560 to 141.580 or section
26 141.821, except a land bank agency shall not acquire
27 property located partially or wholly outside the boundaries
28 of the county or municipality that established such land
29 bank agency. For purchases of real property not made
30 through foreclosure or pursuant to sections 141.560 to
31 141.580, a land bank agency may only purchase real property
32 if such property is adjacent to real property already owned
33 by the land bank agency.

34 3. A land bank agency may acquire property by purchase
35 contracts, lease purchase agreements, installment sales
36 contracts, and land contracts and may accept transfers from
37 political subdivisions upon such terms and conditions as
38 agreed to by the land bank agency and the political
39 subdivision. A land bank agency may, **for the purpose of**
40 **adding to a parcel already owned by the land bank agency,**
41 bid on any parcel of real estate offered for sale, offered
42 at a foreclosure sale under sections 140.220 to 140.250,
43 [or] offered at a sale conducted under section 140.190,
44 140.240, or 140.250, **or offered at a foreclosure sale under**
45 **section 141.550.** Notwithstanding any other law to the
46 contrary, any political subdivision may transfer to the land
47 bank agency real property and interests in real property of
48 the political subdivision on such terms and conditions and
49 according to such procedures as determined by the political
50 subdivision.

51 4. A land bank agency shall maintain all of its real
52 property in accordance with the laws and ordinances of the
53 jurisdictions in which the real property is located.

54 5. Upon issuance of a deed **to a parcel** of [a
55 **delinquent land tax auction]** **real estate to a land bank**
56 **agency** under subsection 4 of section 140.250, subsection 5
57 of section 140.405, [or] other sale conducted under section
58 140.190, 140.240, or 140.250 [of a parcel of real estate to
59 a land bank agency], **or section 141.550**, the land bank
60 agency shall pay **only** the amount of the land bank agency's
61 bid that exceeds the amount of all tax bills included in the
62 judgment, interest, penalties, attorney's fees, taxes, and
63 costs then due thereon. If the real estate is acquired in a
64 delinquent land tax auction **under subsection 4 of section**
65 **140.250, subsection 5 of section 140.405, or other sale**
66 **conducted under section 140.190, 140.240, or 140.250**, such
67 excess shall be applied and distributed in accordance with
68 section 140.230. **If the real estate is acquired in a**
69 **delinquent land tax auction under section 141.550, such**
70 **excess shall be applied and distributed in accordance with**
71 **subsections 3 and 4 of section 141.580, exclusive of**
72 **subdivision (3) of subsection 3 of section 141.580.** Upon
73 issuance of a deed, the county collector shall mark the tax
74 bills included in the judgment as "cancelled by sale to the
75 land bank" and shall take credit for the full amount of such
76 tax bills, including principal amount, interest, penalties,
77 attorney's fees, and costs, on [his or her] **the county**
78 **collector's** books and in [his or her] **the county collector's**
79 statements with any other taxing authorities.

80 6. A land bank shall not own real property unless the
81 property is wholly located within the boundaries of the
82 [city] **county or municipality** that established the land bank
83 agency.

84 7. **Within one year of the effective date of the**
85 **ordinance, resolution, or rule passed establishing a**

86 municipal land bank agency under subsection 2 of section
87 140.981, the title to any real property that is located
88 wholly within the municipality that created the land bank
89 agency and that is held by a land trust created under
90 subsection 1 of section 141.821 shall be transferred by deed
91 from the land trust to such land bank agency, at the land
92 bank agency's request.

140.985. 1. A land bank agency shall hold in its own
2 name all real property acquired by such land bank agency
3 irrespective of the identity of the transferor of such
4 property.

5 2. A land bank agency shall maintain and make
6 available for public review and inspection an inventory and
7 history of all real property the land bank agency holds or
8 formerly held. This inventory and history shall be
9 available on the land bank agency's website and include at a
10 minimum:

- 11 (1) Whether a parcel is available for sale;
- 12 (2) The address of the parcel if an address has been
13 assigned;
- 14 (3) The parcel number if no address has been assigned;
- 15 (4) The **month and** year that a parcel entered the land
16 bank agency's inventory;
- 17 (5) Whether a parcel has sold; **[and]**
- 18 (6) If a parcel has sold, the name of the person or
19 entity to which it was sold; **and**
- 20 (7) **Whether the parcel was acquired by the land bank**
21 **agency through judicial foreclosure, nonjudicial**
22 **foreclosure, donation, or some other manner.**

23 3. The land bank agency shall determine and set forth
24 in policies and procedures the general terms and conditions
25 for consideration to be received by the land bank agency for

26 the transfer of real property and interests in real
27 property. Consideration may take the form of monetary
28 payments and secured financial obligations, covenants, and
29 conditions related to the present and future use of the
30 property; contractual commitments of the transferee; and
31 such other forms of consideration as the land bank agency
32 determines to be in the best interest of [its purpose] **the**
33 **land bank agency.**

34 4. A land bank agency may convey, exchange, sell,
35 transfer, [lease,] grant, release and demise, pledge, and
36 hypothecate any and all interests in, upon, or to property
37 of the land bank agency. A land bank agency may gift any
38 interest in, upon, or to property to the [city] **county or**
39 **municipality** that established the land bank agency.

40 5. A [city] **county or municipality** may, in its
41 resolution [or], ordinance, **or rule** creating a land bank
42 agency, establish a hierarchical ranking of priorities for
43 the use of real property conveyed by such land bank agency,
44 [subject to subsection 7 of this section,] including, but
45 not limited to:

- 46 (1) Use for purely public spaces and places;
- 47 (2) [Use for affordable housing;
- 48 (3) Use for retail, commercial, and industrial
49 activities;
- 50 (4)] Use as wildlife conservation areas; [and
- 51 (5) Such other uses and in such hierarchical order as
52 determined by such city]
- 53 (3) **Use as a green field area; and**
- 54 (4) **To return to private use.**

55 If a [city] **county or municipality**, in its resolution [or],
56 ordinance, **or rule** creating a land bank agency, establishes

57 priorities for the use of real property conveyed by the land
58 bank agency, such priorities shall be consistent with and no
59 more restrictive than municipal planning and zoning
60 ordinances.

61 6. The land bank agency may delegate to officers and
62 employees the authority to enter into and execute
63 agreements, instruments of conveyance, and all other related
64 documents pertaining to the conveyance of property by the
65 land bank agency.

66 7. [A land bank agency shall only accept written
67 offers equal to or greater than the full amount of all tax
68 bills, interest, penalties, attorney's fees, and costs on
69 real property to purchase the real property held by the land
70 bank agency.] **Any property sold by a land bank agency that
71 was acquired through purchase, transfer, exchange, or gift
72 shall be sold.**

73 8. When any parcel of real estate acquired by a land
74 bank agency is sold or otherwise disposed of by such land
75 bank agency, the proceeds therefrom shall be applied and
76 distributed in the following order:

77 (1) To the payment of the expenses of the sale;
78 (2) To fulfill the requirements of the resolution,
79 indenture, or other financing documents adopted or entered
80 into in connection with bonds, notes, or other obligations
81 of the land bank agency, to the extent that such
82 requirements may apply with respect to such parcel of real
83 estate;

84 (3) To [the balance to be retained by] the land bank
85 agency to pay the salaries and other expenses of such land
86 bank agency and of its employees as provided for in its
87 annual budget; and

88 (4) Any funds in excess of those necessary to meet the
89 expenses of the annual budget of the land bank agency in any
90 fiscal year and a reasonable sum to carry over into the next
91 fiscal year to assure that sufficient funds will be
92 available to meet initial expenses for that next fiscal
93 year[, exclusive of net profit from the sale of ancillary
94 parcels,] shall be paid to the respective taxing authorities
95 that, at the time of the distribution, are taxing the real
96 property from which the proceeds are being distributed.

97 The distributions shall be in proportion to the amounts of
98 the taxes levied on the properties by the taxing
99 authorities. Distribution shall be made on January first
100 and July first of each year, and at such other times as the
101 land bank agency may determine.

102 [9. When any ancillary parcel is sold or otherwise
103 disposed of by such land bank agency, the proceeds therefrom
104 shall be applied and distributed in the following order:

105 (1) To the payment of all land taxes and related
106 charges then due on such parcel;
107 (2) To the payment of the expenses of sale;
108 (3) To fulfill the requirements of the resolution,
109 indenture, or other financing documents adopted or entered
110 into in connection with bonds, notes, or other obligations
111 of the land bank agency, to the extent that such
112 requirements may apply with respect to such parcel of real
113 estate;

114 (4) To the balance to be retained by the land bank
115 agency to pay the salaries and other expenses of such land
116 bank agency and of its employees as provided for in its
117 annual budget; and

118 (5) Any funds in excess of those necessary to meet the
119 expenses of the annual budget of the land bank agency in any
120 fiscal year, and a reasonable sum to carry over into the
121 next fiscal year to assure that sufficient funds will be
122 available to meet initial expenses for that next fiscal
123 year, shall be paid in accordance with subdivision (4) of
124 subsection 8 of this section.

125 10. If a land bank agency owns more than five parcels
126 of real property in a single city block and no written offer
127 to purchase any of those properties has been submitted to
128 the agency in the past twelve months, the land bank agency
129 shall reduce its requested price for those properties and
130 advertise the discount publicly.]

140.986. 1. No later than [two] **five** years from the
2 date it acquired the property, a land bank agency shall
3 either sell, put to a productive use, or show significant
4 progress towards selling or putting to a productive use a
5 parcel of real property. A productive use may be [renting
6 the property;] demolishing all structures of the property[;
7 restoring property of historic value;] or using the property
8 for a community garden, park, or other open public space.
9 **No later than eight years from the date it acquired the**
10 **property, a land bank agency shall sell, clear, or put such**
11 **property to public use.**

12 2. The governing body of the [city] **county or**
13 **municipality** may grant the land bank agency a one-year
14 extension if the body determines by a majority vote that
15 unforeseen circumstances have delayed the sale or productive
16 use of a parcel of property.

17 3. If a land bank agency owns a parcel of real
18 property that does not have a productive use after [two]
19 **five** years, or does not receive an extension under

20 subsection 2 of this section, the property shall be offered
21 for public sale using the procedures under sections 140.170
22 to 140.190.

140.987. **1.** A land bank agency shall [ensure that any
2 contract for the sale of residential property owned by the
3 land bank agency shall have a clause that the buyer shall
4 own the property for three years following the buyer's
5 purchase of the property from the land bank. The clause
6 shall state that a violation of those terms makes the buyer
7 civilly liable to the land bank agency for an amount equal
8 to twice the sale price of the property] **require that any**
9 **buyer demonstrate that the buyer is not the owner of any**
10 **parcel of real estate within the county or municipality that**
11 **created the land bank agency for which a tax bill has been**
12 **delinquent for more than one year or is in violation of any**
13 **municipal building or housing code, and is not the original**
14 **owner or relative of such owner within the second degree of**
15 **consanguinity of the parcel sold, transferred, exchanged, or**
16 **gifted to the land bank agency.**

17 **2.** No foreign or domestic corporation or limited
18 liability company that has failed to appoint or maintain a
19 registered agent under chapter 347 or 351 shall be eligible
20 to buy property from the land bank agency. No foreign
21 corporate entity shall be eligible to buy property from the
22 land bank agency unless it has a certificate of authority to
23 transact business in Missouri under section 351.572.

24 **3.** As a condition of the sale or other authorized
25 conveyance of ownership of any parcel of land owned by the
26 land bank agency to a private owner, such owner may be
27 required to enter into a contract, which may be secured by a
28 deed of trust in favor of the land bank agency, stipulating
29 that such owner or the owner's successor agrees that such

30 owner or the owner's successor make certain improvements to
31 the parcel. If the land bank agency finds by resolution
32 that the terms of the contract have not been satisfied, the
33 land bank agency shall be authorized to bring suit to
34 recover damages for the breach and to seek a judicial
35 foreclosure of the parcel under sections 443.190 to 443.260,
36 except that upon final judgment of the court, title shall
37 revert to the land bank agency without necessity of sale.
38 As an alternative to, or in addition to, seeking a judicial
39 foreclosure, the land bank agency may, only by gift, assign
40 or convey its right to foreclose under sections 443.190 to
41 443.260 to any 501(c) (3) tax-exempt nonprofit organization
42 or exercise the right of reentry under chapter 524, 527, or
43 534. The land bank agency or its assignee shall assume
44 title to the land by filing a copy of the judgment with the
45 recorder of deeds in the county where the property is
46 located. Any property redeemed by the land bank agency
47 under the provisions of this section shall be administered
48 in the same manner as other property sold to the land bank
49 agency.

140.988. 1. (1) A land bank agency may receive
2 funding through grants[,] and gifts[, and loans] from
3 political subdivisions, the state, the federal government,
4 and other public and private sources.

(2) A land bank agency may receive funding through
5 gifts from any source, provided that the land bank agency
6 shall not sell or otherwise transfer by any means any real
7 property held by the land bank agency to the entity from
8 which the land bank agency received a gift pursuant to this
9 subdivision.
10 subdivision.

2. Except as otherwise provided in [subsections 8 and
11 9] subsection 7 of section 140.985, a land bank agency may
12

13 receive and retain payments for services rendered, [for
14 rents and leasehold payments received,] for consideration
15 for disposition of real and personal property, for proceeds
16 of insurance coverage for losses incurred, for income from
17 investments, and for any other asset and activity lawfully
18 permitted to a land bank agency under the **chapter 140** land
19 bank act.

20 3. If a land bank agency sells or otherwise disposes
21 of a parcel of real estate held by it, any land taxes
22 assessed against such parcel for the three tax years
23 following such sale or disposition by such land bank agency
24 that are collected by the county collector in a calendar
25 year and not refunded, less the fees provided under section
26 52.260 and subsection 4 of this section and less the amounts
27 to be deducted under section 137.720, shall be distributed
28 by the county collector to such land bank agency no later
29 than March first of the following calendar year, provided
30 that land taxes impounded under section 139.031 or otherwise
31 paid under protest shall not be subject to distribution
32 under this subsection. Any amount required to be
33 distributed to a land bank agency under this subsection
34 shall be subject to offset for amounts previously
35 distributed to such land bank agency that were assessed,
36 collected, or distributed in error.

37 4. In addition to any other provisions of law related
38 to collection fees, the county collector shall collect on
39 behalf of the county a fee of four percent of reserve period
40 taxes collected and such fees collected shall be deposited
41 in the county general fund.

42 5. **If a county has established a land bank agency**
43 **under subsection 1 of section 140.981, the collector may**
44 **collect on behalf of the county a fee for the collection of**

45 delinquent and back taxes of up to five percent on all sums
46 collected to be added to the face of the tax bill and
47 collected from the party paying the tax. All fees collected
48 under the provisions of this subsection shall be paid to the
49 land bank agency established under subsection 1 of section
50 140.981.

140.991. 1. There shall be an annual audit of the
2 affairs, accounts, expenses, and financial transactions of a
3 land bank agency by a certified public accountant before
4 April thirtieth of each year, which accountant shall be
5 employed by the land bank agency on or before March first of
6 each year. Certified copies of the audit shall be furnished
7 to the [city] county or municipality that established the
8 land bank agency, and the [city] county or municipality
9 shall post the audit on its public website. Copies of the
10 audit shall also be available for public inspection at the
11 office of the land bank agency.

12 2. The land bank agency may be performance audited at
13 any time by the state auditor or by the auditor of the
14 [city] county or municipality that established the land bank
15 agency. The [cost] land bank agency shall make copies of
16 such audit [shall be paid by the land bank agency, and
17 copies shall be made] available to the public and [posted]
18 shall post a copy of the audit on the land bank agency's
19 website within thirty days of the completion of the audit.

140.994. 1. A land bank agency shall have power to
2 receive funds from bonds issued by the county or
3 municipality that created the land bank agency, for any of
4 its corporate purposes. The bonds shall be special, limited
5 obligations of the county or municipality that created the
6 land bank agency, the principal of and interest on which
7 shall be payable solely from the income and revenue derived

8 from the sale, or other disposition of the assets of the
9 land bank agency, or such portion thereof as may be
10 designated in the resolution, indenture, or other financing
11 documents relating to the issuance of the bonds.

12 2. Bonds issued pursuant to this section shall not be
13 deemed to be an indebtedness within the meaning of any
14 constitutional or statutory limitation upon the incurring of
15 indebtedness. The bonds shall not constitute a debt,
16 liability, or obligation of the state or a pledge of the
17 full faith and credit or the taxing power of the state and
18 the bonds shall contain a recital to that effect. Neither
19 the members of the board nor any person executing the bonds
20 shall be liable personally on the bonds by reason of the
21 issuance thereof.

22 3. Bonds issued pursuant to this section shall be
23 authorized by resolution of the governing body of the county
24 or municipality establishing the land bank agency, shall be
25 issued in such form, shall be in such denominations, shall
26 bear interest at such rate or rates, shall mature on such
27 dates and in such manner, shall be subject to redemption at
28 such times and on such terms, and shall be executed by one
29 or more members of the governing body of the county or
30 municipality establishing the land bank agency, as provided
31 in the resolution authorizing the issuance thereof or as set
32 out in the indenture or other financing document authorized
33 and approved by such resolution. The governing body of the
34 county or municipality establishing the land bank agency may
35 sell such bonds in such manner, either at public or at
36 private sale, and for such price as the governing body of
37 the county or municipality establishing the land bank agency
38 may determine to be in the best interests of the land bank
39 agency.

40 4. A governing body of the county or municipality
41 establishing the land bank agency may from time to time, as
42 authorized by resolution of the governing body, issue
43 refunding bonds for the purpose of refunding, extending, and
44 unifying all or any part of its valid outstanding bonds.
45 Such refunding bonds may be payable from any of the sources
46 identified in subsection 1 of this section and from the
47 investment of any of the proceeds of the refunding bonds.

48 5. The bonds issued by the governing body of the
49 county or municipality establishing the land bank agency
50 shall be negotiable instruments under chapter 400.

51 6. Bonds issued under this section and all income or
52 interest thereon shall be exempt from all state taxes.

53 7. The governing body of the county or municipality
54 establishing the land bank agency shall have the power to
55 issue temporary notes upon the same terms and subject to all
56 provisions and restrictions applicable to bonds under this
57 section. Such notes issued by the governing body may be
58 refunded by notes or bonds authorized under this section.

 140.995. Notwithstanding any provision of sections
2 140.980 to 140.995 to the contrary, a land bank agency may
3 rent or lease property held by the land bank agency for
4 community, noncommercial agricultural uses.

 140.1000. 1. No **board member or** employee of a land
2 bank agency shall receive any compensation, emolument, or
3 other profit directly or indirectly from the rental,
4 management, acquisition, sale, demolition, repair,
5 rehabilitation, use, operation, ownership, or disposition of
6 any lands held by such land bank agency other than the
7 salaries, expenses, and emoluments provided for in the
8 **chapter 140** land bank act.

9 2. No **member of the board or** employee of a land bank
10 agency shall own, directly or indirectly, any legal or
11 equitable interest in or to any lands held by such land bank
12 agency other than the salaries, expenses, and emoluments
13 provided for in sections 140.980 to 140.1015.

14 3. A violation of this section is a class D felony.

15 4. The land bank agency may adopt supplemental rules
16 and regulations addressing potential conflicts of interest
17 and ethical guidelines for **board members and** land bank
18 agency employees, provided that such rules and regulations
19 are not inconsistent with this chapter or any other
20 applicable law.

21 5. **Any person who is related to a board member or**
22 **employee of a land bank agency within the second degree of**
23 **consanguinity or affinity shall be considered a board member**
24 **or employee of a land bank agency for purposes of this**
25 **section and subject to its provisions.**

 140.1009. 1. A land bank agency shall be authorized
2 to file an action to quiet title under section 527.150 as to
3 any real property in which the land bank agency has an
4 interest. For purposes of any and all such actions, the
5 land bank agency shall be deemed to be the holder of
6 sufficient legal and equitable interests, and possessory
7 rights, so as to qualify the land bank agency as an adequate
8 petitioner in such action.

9 2. Prior to the filing of an action to quiet title,
10 the land bank agency shall conduct an examination of title
11 to determine the identity of any and all persons and
12 entities possessing a claim or interest in or to the real
13 property. Service of the petition to quiet title shall be
14 provided to all such interested parties by the following
15 methods:

16 (1) Registered or certified mail to such identity and
17 address as reasonably ascertainable by an inspection of
18 public records;

19 (2) In the case of occupied real property, by first
20 class mail addressed to "Occupant";

21 (3) By posting a copy of the notice on the real
22 property;

23 (4) **By posting a copy of the notice on the website of**
24 **the land bank agency and of the municipality that**
25 **established the land bank agency;**

26 (5) By publication in a newspaper of general
27 circulation in the [city] county or municipality in which
28 the property is located; and

29 [(5)] (6) Such other methods as the court may order **or**
30 **as may be required by prevailing notions of due process.**

31 3. As part of the petition to quiet title, the land
32 bank agency shall file an affidavit identifying all parties
33 potentially having an interest in the real property and the
34 form of notice provided.

35 4. The court shall schedule a hearing on the petition
36 within ninety days following filing of the petition and, as
37 to all matters upon which an answer was not filed by an
38 interested party, the court shall issue its final judgment
39 within one hundred twenty days of the filing of the petition.

40 5. A land bank agency shall be authorized to join in a
41 single petition to quiet title one or more parcels of real
42 property.

140.1012. 1. A land bank agency [may] **shall** be
2 dissolved as a public body corporate and politic no sooner
3 than sixty calendar days, **but no later than one hundred**
4 **eighty calendar days**, after an ordinance or resolution for

5 such dissolution is passed by the [city] county or
6 **municipality** that established the land bank agency.

7 2. No less than sixty calendar days' advance written
8 notice of consideration of such an ordinance or resolution
9 of dissolution shall be given to the land bank agency, shall
10 be published in a local newspaper of general circulation
11 within such [city] county or **municipality**, and shall be sent
12 certified mail to each trustee of any outstanding bonds of
13 the land bank agency.

14 3. No land bank agency shall be dissolved while there
15 remains any outstanding bonds, notes, or other obligations
16 of the land bank agency unless such bonds, notes, or other
17 obligations are paid or defeased pursuant to the resolution,
18 indenture, or other financing document under which such
19 bonds, notes, or other obligations were issued prior to or
20 simultaneously with such dissolution. **Once all outstanding**
21 **bonds, notes, or other obligations are satisfied, no new**
22 **property shall be purchased by, gifted to, traded to, or**
23 **exchanged with the land bank agency. No further debts or**
24 **other obligations shall be incurred other than that which is**
25 **necessary to sell or put to public use any remaining**
26 **property held by the land bank agency. The land bank agency**
27 **shall be dissolved within thirty days after all outstanding**
28 **bonds, notes, or other obligations are satisfied.**

29 4. Upon dissolution of a land bank agency pursuant to
30 this section, all real property, personal property, and
31 other assets of the land bank agency shall be transferred by
32 appropriate written instrument to and shall become the
33 assets of the [city] county or **municipality** that established
34 the land bank agency. Such [city] county or **municipality**
35 shall act expeditiously to return such real property to the
36 tax rolls and shall market and sell such real property using

37 an open, public method that ensures the best possible prices
38 are realized while ensuring such real property is returned
39 to a suitable, productive use for the betterment of the
40 neighborhood in which such real property is located. [Any
41 such real property that was acquired by the dissolved land
42 bank agency pursuant to a sale conducted under section
43 140.190, 140.240, or 140.250 shall be held by the city in
44 trust for the tax bill owners and taxing authorities having
45 an interest in any tax liens which were foreclosed, as their
46 interests may appear in the judgment of foreclosure and,]
47 Upon the sale or other disposition of any such property by
48 such [city] **county or municipality**, the proceeds therefrom
49 shall be applied and distributed in the following order:

- 50 (1) To the payment of the expenses of sale;
- 51 (2) To the reasonable costs incurred by such [city]
52 **county or municipality** in maintaining and marketing such
53 property; and
- 54 (3) The balance shall be paid to the respective taxing
55 authorities that, at the time of the distribution, are
56 taxing the real property from which the proceeds are being
57 distributed.

141.220. The following words, terms and definitions,
2 when used in sections 141.210 to 141.810 and sections
3 141.980 to 141.1015, shall have the meanings ascribed to
4 them in this section, except where the text clearly
5 indicates a different meaning:

- 6 (1) "Ancillary parcel" shall mean a parcel of real
7 estate acquired by a land bank agency other than:
 - 8 (a) Pursuant to a deemed sale under subsection 3 of
9 section 141.560;
 - 10 (b) By deed from a land trust under subsection 1 of
11 section 141.984; or

12 (c) Pursuant to a sale under subdivision (2) of
13 subsection 2 of section 141.550;

14 (2) "Appraiser" shall mean a state licensed or
15 certified appraiser licensed or certified pursuant to
16 chapter 339 who is not an employee of the collector or
17 collection authority;

18 (3) "Board" or "board of commissioners" shall mean the
19 board of commissioners of a land bank agency;

20 (4) "Collector" shall mean the collector of the
21 revenue in any county affected by sections 141.210 to
22 141.810 and sections 141.980 to 141.1015;

23 (5) "County" shall mean any county in this state
24 [having a charter form of government, any county of the
25 first class with a population of at least one hundred fifty
26 thousand but less than one hundred sixty thousand and any
27 county of the first class with a population of at least
28 eighty-two thousand but less than eighty-five thousand];

29 (6) "Court" shall mean the circuit court of any county
30 affected by sections 141.210 to 141.810 and sections 141.980
31 to 141.1015;

32 (7) "Delinquent land tax attorney" shall mean a
33 licensed attorney-at-law, employed or designated by the
34 collector as hereinafter provided;

35 (8) **"Interested party", shall mean any person with a
36 legal interest in a parcel of land affected by sections
37 141.210 to 141.810 and sections 141.980 to 141.1015.**

38 **"Interested party" shall not include:**

39 (a) **The holder of the benefit or burden of any
40 easement or right of way;**

41 (b) **The holder of a benefit or burden of a real
42 covenant; or**

43 **(c) A leasehold owner of subsurface mineral, gas, or**
44 **oil rights whose interest is properly recorded and whose**
45 **interest shall remain unaffected;**

46 **(9)** "Land bank agency", shall mean an agency created
47 under section 141.980;

48 **[(9)] (10)** "Land taxes" shall mean taxes on real
49 property or real estate and shall include the taxes both on
50 land and the improvements thereon;

51 **[(10)] (11)** "Land trustees" and "land trust" shall
52 mean the land trustees and land trust as the same are
53 created by and described in section 141.700;

54 **[(11)] (12)** "Municipality" shall include any
55 incorporated city or town, or a part thereof, located in
56 whole or in part within a county **[of class one or located in**
57 **whole or in part within a county with a charter form of**
58 **government, which municipality now has or which may**
59 **hereafter contain a population of two thousand five hundred**
60 **inhabitants or more, according to the last preceding federal**
61 **decennial census];**

62 **[(12)] (13)** "Person" shall mean any individual, **[male**
63 **or female,]** firm, copartnership, joint adventure,
64 association, corporation, estate, trust, business trust,
65 receiver or trustee appointed by any state or federal court,
66 trustee otherwise created, syndicate, or any other group or
67 combination acting as a unit, and the plural as well as the
68 singular number;

69 **[(13)] (14)** "Political subdivision" shall mean any
70 county, city, town, village, school district, library
71 district, or any other public subdivision or public
72 corporation having the power to tax;

73 **[(14)] (15)** "Reserve period taxes" shall mean land
74 taxes assessed against any parcel of real estate sold or

75 otherwise disposed of by a land bank agency for the first
76 three tax years following such sale or disposition;

77 [(15)] (16) "School district", "road district", "water
78 district", "sewer district", "levee district", "drainage
79 district", "special benefit district", "special assessment
80 district", or "park district" shall include those located
81 within a county as such county is described in this section;

82 [(16)] (17) "Sheriff" and "circuit clerk" shall mean
83 the sheriff and circuit clerk, respectively, of any county
84 affected by sections 141.210 to 141.810 and sections 141.980
85 to 141.1015;

86 [(17)] (18) "Tax bill" as used in sections 141.210 to
87 141.810 and sections 141.980 to 141.1015 shall represent
88 real estate taxes and the lien thereof, whether general or
89 special, levied and assessed by any taxing authority;

90 [(18)] (19) "Tax district" shall mean the state of
91 Missouri and any county, municipality, school district, road
92 district, water district, sewer district, levee district,
93 drainage district, special benefit district, special
94 assessment district, or park district, located in any
95 municipality or county as herein described;

96 [(19)] (20) "Tax lien" shall mean the lien of any tax
97 bill as defined in this section;

98 [(20)] (21) "Taxing authority" shall include any
99 governmental, managing, administering or other lawful
100 authority, now or hereafter empowered by law to issue tax
101 bills, the state of Missouri or any county, municipality,
102 school district, road district, water district, sewer
103 district, levee district, drainage district, special benefit
104 district, special assessment district, or park district,
105 affected by sections 141.210 to 141.810 and sections 141.980
106 to 141.1015.

141.230. 1. The land tax collection law shall apply
2 to all counties [of class one which are now operating under
3 the provisions thereof or which may hereafter elect to] **that**
4 **have elected to** operate under the provisions of sections
5 141.210 to 141.810 by adoption of a resolution or order of
6 the county commission of such county[, except that counties
7 of the first class not having a charter form of government
8 may not elect to operate under the provisions of sections
9 141.210 to 141.810].

10 **2. Alternatively, any county may, by adoption of a**
11 **resolution or order of the county commission of such county,**
12 **elect to operate under the provisions of sections 141.210 to**
13 **141.810 as a "partial opt-in county". After adoption of any**
14 **such resolution or order, the collector for such county may**
15 **elect to operate under the provisions of sections 141.210 to**
16 **141.810 for any parcel or parcels for which there is an**
17 **unpaid tax bill for a period of at least two years after the**
18 **date on which it became delinquent.**

19 **3. No county eligible to establish a land bank agency**
20 **under subsection 1 of section 140.981 shall elect to operate**
21 **as a partial opt-in county unless having first elected to**
22 **establish a land bank agency as provided in subsection 1 of**
23 **section 140.981.**

24 **4. Any county commission so adopting such resolution**
25 **or order shall file a certified copy thereof within ten days**
26 **after the adoption of said resolution or order with the**
27 **clerk of the county commission and with the collector of**
28 **revenue for such county, and with the mayor and city**
29 **collector or chief financial officer of each municipality in**
30 **such county, as defined by section 141.220.**

31 **[2.] 5. After the adoption of such resolution or order**
32 **by such county commission, [any such] each municipality [may**

33 by resolution or ordinance of its proper governing authority
34 elect to adopt and come within the provisions of the land
35 tax collection law, and thereafter] shall cooperate with
36 such county under the provisions of sections 141.210 to
37 141.810. Any such county [or municipality] which shall, in
38 the manner provided herein, have elected to come within the
39 provisions of sections 141.210 to 141.810, **in whole or in**
40 **part**, by adoption of such resolution, order or ordinance,
41 may, after a period of one year from the effective date of
42 such resolution, order or ordinance, adopt by similar means
43 a resolution, order or ordinance, rescinding the election to
44 adopt the provisions of the land tax collection law and
45 certified copies of such resolution, order or ordinance
46 shall be filed in the same manner as said original
47 resolution, order or ordinance; provided, that such
48 resolution, order or ordinance rescinding or nullifying the
49 election to adopt the provisions of sections 141.210 to
50 141.810 shall not become effective for one year thereafter
51 nor shall it invalidate or in any way affect any proceedings
52 in rem for foreclosure which may have been instituted under
53 the provisions of sections 141.210 to 141.810, but all such
54 actions and proceedings so instituted while the provisions
55 of said sections were in full force and effect shall be
56 prosecuted to their conclusion and completion; provided
57 further, that any county [or municipality] which may have
58 operated under sections 141.210 to 141.810 prior to the
59 enactment of this section may hereafter elect to terminate
60 any further operation under sections 141.210 to 141.810 by
61 proceeding in manner and form and to the same effect as
62 though it had originally elected to operate under the
63 provisions of sections 141.210 to 141.810.

64 [3.] 6. Any [city] **municipality** located partly within
65 [and partly without] a [class one] county[, which city and
66 county now are or hereafter may be operating] **electing to**
67 **operate in whole or in part** under the provisions of sections
68 141.210 to 141.810[, may collect its delinquent tax bills
69 imposed against real property located in that part of such
70 city situated within such class one county, pursuant to the
71 provisions of sections 141.210 to 141.810] **shall cooperate**
72 **with such county under the provisions of sections 141.210 to**
73 **141.810**; provided, however, that tax bills imposed against
74 real estate[,] located in that part of such [city]
75 **municipality** outside of the limits of any such [class one]
76 county[,] shall be collected under [the provisions of the
77 charter of any such city, or under such] other provisions as
78 may be provided by law.

141.250. 1. The respective liens of the tax bills for
2 general taxes of the state of Missouri, the county, any
3 municipality and any school district, for the same tax year,
4 shall be equal and first liens upon the real estate
5 described in the respective tax bills thereof; provided,
6 however, that the liens of such tax bills for the latest
7 year for which tax bills are unpaid shall take priority over
8 the liens of tax bills levied and assessed for less recent
9 years, and the lien of such tax bills shall rate in priority
10 in the order of the years for which [they] **the tax bills** are
11 delinquent, the lien of the tax bill longest delinquent
12 being junior in priority to the lien of the tax bill for the
13 next most recent tax year.

2. All tax bills for other than general taxes shall
15 constitute liens junior to the liens for general taxes upon
16 the real estate described therein; provided, however, that a
17 tax bill for other than general taxes, of the more recent

18 issue shall likewise be senior to any such tax bill of less
19 recent date.

20 3. The proceeds derived from the sale of any lands
21 encumbered with a tax lien or liens[, or held by the land
22 trustees, or acquired by a land bank agency pursuant to a
23 deemed sale under subsection 3 of section 141.560, by deed
24 from a land trust under subsection 1 of section 141.984, or
25 pursuant to a sale under subdivision (2) of subsection 2 of
26 section 141.550] shall be distributed to the owners of such
27 liens in the order of the seniority of the liens[, or their
28 respective interests as shown by the records of the land
29 trust or the land bank agency]. Those holding liens of
30 equal rank shall share in direct proportion to the amounts
31 of their respective liens.

141.270. 1. On or before the fifth day of January in
2 each year, all taxing authorities **and any other tax bill**
3 **owner** shall[, and any other tax bill owner may,] file with
4 the collector [eight copies of] a list on a form approved by
5 the collector[,] of all parcels of real estate affected by
6 tax liens held and owned by such taxing authority or person
7 which have been delinquent for two years or more. Such list
8 shall also include all delinquent tax bills for any and all
9 years.

10 2. The taxing authority or person filing such list
11 shall pay to the collector a filing fee of one dollar and
12 fifty cents for each parcel of real estate described
13 therein, which fee shall be charged against each parcel and
14 collected and accounted for by the collector as other costs.

15 3. No school district nor any other taxing authority
16 whose taxes are required by law to be collected by the
17 collector shall file any list nor pay the filing fee herein
18 provided.

19 4. If the taxes of any taxing authority are two or
20 more years delinquent, the other taxing authorities [shall,]
21 and other tax bill owners [may,] **shall** include in the said
22 list all tax liens against the said parcel, even though
23 [they] **the taxes** are not two years delinquent.

141.290. 1. The collector shall compile lists of all
2 state, county, school, and other tax bills collectible by
3 [him which] **the collector that** are delinquent according to
4 [his] **the collector's** records, and [he] **the collector** shall
5 combine such lists with the list filed by any taxing
6 authority or tax bill owner.

7 2. **For partial opt-in counties, the collector shall**
8 **decide which tax delinquent parcels shall proceed according**
9 **to the provisions contained herein. The remaining parcels**
10 **shall proceed under such other provisions as may be provided**
11 **by law.**

12 3. The collector shall assign a serial number to each
13 parcel of real estate in each list and if suit has been
14 filed in the circuit court of the county on any delinquent
15 tax bill included in any list, the collector shall give the
16 court docket number of such suit and some appropriate
17 designation of the place where such suit is pending, and
18 such pending suit so listed in any petition filed pursuant
19 to the provisions of sections 141.210 to 141.810 and
20 sections 141.980 to 141.1015 shall, without further
21 procedure or court order, be deemed to be consolidated with
22 the suit brought under sections 141.210 to 141.810 and
23 sections 141.980 to 141.1015, and such pending suit shall
24 thereupon be abated.

25 [3.] 4. The collector shall deliver such combined
26 lists to the delinquent land tax attorney from time to time
27 but not later than April [the] first of each year.

28 [4.] 5. The delinquent land tax attorney shall
29 incorporate such lists in petitions in the form prescribed
30 in section 141.410, and shall file such petitions with the
31 circuit clerk not later than June first of each year.

 141.300. 1. The collector shall receipt for the
2 aggregate amount of such delinquent tax bills appearing on
3 the list or lists filed with [him] **the collector** under the
4 provisions of section 141.290, which receipt shall be held
5 by the owner or holder of the tax bills or by the treasurer
6 or other corresponding financial officer of the taxing
7 authority so filing such list with the collector.

 2. The collector shall, on or before the fifth day of
9 each month, file with the owner or holder of any tax bill or
10 with the treasurer or other corresponding financial officer
11 of any taxing authority, a detailed statement, verified by
12 affidavit, of all taxes collected by [him] **the collector**
13 during the preceding month which appear on the list or lists
14 received by [him] **the collector**, and shall, on or before the
15 fifteenth day of the month, pay the same, less [his] **the**
16 **collector's** commissions and costs payable to the county, to
17 the tax bill owner or holder or to the treasurer or other
18 corresponding financial officer of any taxing authority;
19 provided, however, that the collector shall be given credit
20 for the full amount of any tax bill [which is bid in by the
21 land trustees and] where title to the real estate described
22 in such tax bill is taken by [the] **a** land trust, or which is
23 bid [in] **on** by a land bank agency and where title to the
24 real estate described in such tax bill is taken by such land
25 bank agency pursuant to a deemed sale under subsection 3 of
26 section 141.560, or which is included in the bid of a land
27 bank agency and where title to the real estate described in
28 such tax bill is taken by such land bank agency pursuant to

29 a sale under subdivision (2) of subsection 2 of section
30 141.550.

141.320. 1. The collector shall at [his] the
2 **collector's** option appoint a delinquent land tax attorney
3 [at a compensation of ten thousand dollars per year], to be
4 **compensated as necessary for the performance of the**
5 **collector's duties under this chapter**, or in counties having
6 a county counselor, the collector shall at [his] the
7 **collector's** option designate the county counselor and such
8 of [his] the **counselor's** assistants as shall appear
9 necessary to act as the delinquent land tax attorney.

10 2. A delinquent land tax attorney who is not the
11 county counselor, with the approval of the collector, may
12 appoint one or more assistant delinquent land tax attorneys
13 [at salaries of not less than two hundred dollars and not
14 more than four hundred dollars per month,] and such clerical
15 employees as may be necessary, [at salaries to be fixed by
16 the collector at not less than three hundred dollars and not
17 more than four hundred dollars per month] to be compensated
18 **as necessary for the performance of duties under this**
19 **chapter**; and the appointed delinquent tax attorney may incur
20 such reasonable expenses as are necessary for the
21 performance of [his] the **attorney's** duties.

22 3. The delinquent land tax attorney and [his] the
23 **attorney's** assistants shall perform legal services for the
24 collector and shall act as attorney for [him] the **collector**
25 in the prosecution of all suits brought for the collection
26 of land taxes; but [they] the **attorney and the collector**
27 shall not perform legal services for the land trust or any
28 land bank agency.

29 4. Salaries and expenses of a delinquent land tax
30 attorney who is not also the county counselor, [his] the

31 **attorney's** assistants, and **[his] the attorney's** employees
32 shall be paid monthly out of the treasury of the county from
33 the same funds as employees of the collector whenever the
34 funds provided for by sections 141.150, 141.270, and 141.620
35 are not sufficient for such purpose.

36 5. The compensation herein provided shall be the total
37 compensation for a delinquent land tax attorney who is not
38 also a county counselor, **[his] and the attorney's** assistants
39 and employees[, and when the compensation received by him or
40 owing to him by the collector exceeds ten thousand dollars
41 in any one calendar year by virtue of the sums charged and
42 collected pursuant to the provisions of section 141.150, the
43 surplus shall be credited and applied by the collector to
44 the expense of the delinquent land tax attorney and to the
45 compensation of his assistants and employees, and any sum
46 then remaining shall be paid into the county treasury on or
47 before the first day of March of each year and credited to
48 the general revenue fund of the county].

49 6. A delinquent land tax attorney who is not also the
50 county counselor shall make a return quarterly to the county
51 commission of such county of all compensation received by
52 **[him] the attorney**, and of all amounts owing to **[him] the**
53 **attorney** by the collector, and of all salaries and expenses
54 of any assistants and employees, stating the same in detail,
55 and verifying such amounts by **[his]** affidavit.

56 7. **The attorney's fees shall be taxed as costs in the**
57 **suit and collected as other costs.**

141.330. The collector annually may appoint one
2 delinquent land tax clerk in each office lawfully maintained
3 by **[him] the collector** in the county [at a salary of four
4 thousand eight hundred dollars per year; except, that in
5 first class counties not having a charter form of government

6 the delinquent land tax clerks shall receive salaries of not
 7 less than four thousand eight hundred dollars and not more
 8 than five thousand four hundred dollars per year, payable
 9 monthly out of the treasury of the county from the same
 10 funds from which the collector and his other employees are
 11 paid], to be compensated as necessary for the performance of
 12 the clerk's duties under this chapter.

141.360. All suits for the foreclosure of tax liens
 2 brought by the collector shall name [him] the collector only
 3 by the title of [his] the collector's office and all such
 4 suits shall be brought directly against the real estate
 5 subject to the tax lien or liens to be foreclosed[, and
 6 shall not name any person as defendant].

141.410. 1. A suit for the foreclosure of the tax
 2 liens herein provided for shall be instituted by filing in
 3 the appropriate office of the circuit clerk a petition,
 4 which petition shall contain a caption, a copy of the list
 5 so furnished to the delinquent land tax attorney by the
 6 collector, and a prayer. **The petition shall name each
 7 person with a legal interest in the parcel of land affected
 8 by the suit, as reasonably discoverable to the collector
 9 from publicly available records.** Such petition without
 10 further allegation shall be deemed to be sufficient.

11 2. The caption shall be in the following form:

12 In the Circuit Court of _____ County, Missouri,
 13 In the Matter of
 14 Foreclosure of Liens for Delinquent Land Taxes
 15 By Action in Rem.
 16 Collector of Revenue of _____ County, Missouri,
 17 Plaintiff

18

-vs.-

19

Parcels of Land Encumbered with Delinquent Tax

20

Liens

21

Defendants

22

3. The petition shall **contain at least the following information:**

23

24

(1) **The identity of the petitioner and the name and address of the collector;**

25

26

(2) **The parcel's common street address;**

27

(3) **A full legal description for the parcel;**

28

(4) **The tax identification number of the parcel;**

29

(5) **The period of tax delinquency; and**

30

(6) **The principal amount of delinquent taxes, together with interest, penalties, and fees.**

31

32

4. **The petition shall** conclude with a prayer that all tax liens upon such real estate be foreclosed; that the court determine the amounts and priorities of all tax bills, together with interest, penalties, costs, and attorney's fees; that the court order such real estate to be sold by the sheriff at public sale as provided by sections 141.210 to 141.810 and sections 141.980 to 141.1015 and that thereafter a report of such sale be made by the sheriff to the court for further proceedings under sections 141.210 to 141.810 and sections 141.980 to 141.1015.

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[4.] 5. The delinquent land tax attorney within ten days after the filing of any such petition shall forward by United States registered mail to each person or taxing authority having filed a list of delinquent tax bills with the collector as provided by sections 141.210 to 141.810 and sections 141.980 to 141.1015 a notice of the time and place of the filing of such petition and of the newspaper **or**

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49 **online publication** in which the notice of publication has
50 been or will be published.

51 [5.] 6. The petition when so filed shall have the same
52 force and effect with respect to each parcel of real estate
53 therein described, as a separate suit instituted to
54 foreclose the tax lien or liens against any one of said
55 parcels of real estate.

141.440. 1. The collector shall also cause to be
2 prepared and sent by restricted, registered or certified
3 mail with postage prepaid, within thirty days after the
4 filing of such petition, a [brief] notice of the [filing of
5 the suit] **petition**, to the persons named in the petition as
6 being the last known persons in whose names tax bills
7 affecting the respective parcels of real estate described in
8 said petition were last billed or charged on the books of
9 the collector, or the last known owner of record, if
10 different, and to the addresses of said persons upon said
11 records of the collector. The terms "restricted",
12 "registered" or "certified mail" as used in this section
13 mean mail which carries on the face thereof in a conspicuous
14 place, where it will not be obliterated, the endorsement
15 "DELIVER TO ADDRESSEE ONLY", and which also requires a
16 return receipt or a statement by the postal authorities that
17 the addressee refused to receive and receipt for such mail.
18 If the notice is returned to the collector by the postal
19 authorities as undeliverable for reasons other than the
20 refusal by the addressee to receive and receipt for the
21 notice as shown by the return receipt, then the collector
22 shall make a search of the records maintained by the county,
23 including those kept by the recorder of deeds, to discern
24 the name and address of any person who, from such records,
25 appears as a successor to the person to whom the original

26 notice was addressed, and to cause another notice to be
27 mailed to such person. The collector shall prepare and file
28 with the circuit clerk at least thirty days before judgment
29 is entered by the court on the petition an affidavit
30 reciting to the court any name, address and serial number of
31 the tract of real estate affected by any such notices of
32 suit that are undeliverable because of an addressee's
33 refusal to receive and receipt for the same, or of any
34 notice otherwise nondeliverable by mail, or in the event
35 that any name or address does not appear on the records of
36 the collector, then of that fact. The affidavit in addition
37 to the recitals set forth above shall also state reason for
38 the nondelivery of such notice.

39 **2. The collector shall prepare and send, by first-**
40 **class mail, a copy of the petition within thirty days after**
41 **the filing of such a petition to the occupant of such parcel**
42 **or property.**

141.500. 1. After the trial of the issues, the court
2 shall, as promptly as circumstances permit, render
3 judgment. If the court finds that no tax bill upon the land
4 collectible by the collector or the relator was delinquent
5 when the suit was instituted or tried, then the judgment of
6 the court shall be that the cause be dismissed as to the
7 parcels of real estate described in the tax bill; or, if the
8 evidence warrant, the judgment may be for the principal
9 amount of the delinquent tax bills upon the real estate upon
10 which suit was brought, together with interest, penalties,
11 attorney's and appraiser's fees and costs computed as of the
12 date of the judgment. The judgment may recite the amount of
13 each tax bill, the date when it began to bear interest, and
14 the rate of such interest, together with the rate and amount
15 of penalties, attorney's and appraiser's fees not to exceed

16 fifteen dollars. It may decree that the lien upon the
17 parcels of real estate described in the tax bill be
18 foreclosed and such real estate sold by the sheriff, and the
19 cause shall be continued for further proceedings, as herein
20 provided.

21 2. The collector [may, at his option,] **shall** cause to
22 be prepared and sent by restricted, registered or certified
23 mail with postage prepaid, within thirty days after the
24 rendering of such judgment, a brief notice of such judgment
25 and the availability of a written redemption contract
26 pursuant to section 141.530 to the persons named in the
27 judgment as being the last known persons in whose names tax
28 bills affecting the respective parcels of real estate
29 described in such judgment were last billed or charged on
30 the books of the collector, or the last known owner of
31 record, if different, and to the addresses of such persons
32 upon the records of the collector. The terms "restricted",
33 "registered" or "certified mail" as used in this section
34 mean mail which carries on the face thereof in a conspicuous
35 place, where it will not be obliterated, the endorsement,
36 "DELIVER TO ADDRESSEE ONLY", and which also requires a
37 return receipt or a statement by the postal authorities that
38 the addressee refused to receive and receipt for such mail.
39 If the notice is returned to the collector by the postal
40 authorities as undeliverable for reasons other than the
41 refusal by the addressee to receive and receipt for the
42 notice as shown by the return receipt, then the collector
43 shall make a search of the records maintained by the county,
44 including those kept by the recorder of deeds, to discern
45 the name and address of any person who, from such records,
46 appears as a successor to the person to whom the original
47 notice was addressed, and to cause another notice to be

48 mailed to such person. The collector shall prepare and file
49 with the circuit clerk prior to confirmation hearings an
50 affidavit reciting to the court any name, address and serial
51 number of the tract of real estate affected of any such
52 notices of judgment that are undeliverable because of an
53 addressee's refusal to receive and receipt for the same, or
54 of any notice otherwise nondeliverable by mail, or in the
55 event that any name or address does not appear on the
56 records of the collector, then of that fact. The affidavit
57 in addition to the recitals set forth above shall also state
58 reason for the nondelivery of such notice.

59 **3. The collector shall prepare and send to the**
60 **occupant of such parcel or property, by first-class mail, a**
61 **copy of the judgment of foreclosure within thirty days after**
62 **the date of such judgment.**

141.520. 1. After the judgment of foreclosure has
2 been entered, or, after a motion for a new trial has been
3 overruled, or, if an appeal be taken from such judgment and
4 the judgment has been affirmed, after the sheriff shall have
5 been notified by any party to the suit that such judgment
6 has been affirmed on appeal and that the mandate of the
7 appellate court is on file with the circuit clerk, there
8 shall be a waiting period of six months before any
9 advertisement of sheriff's sale shall be published.

10 2. If any such parcel of real estate be not redeemed,
11 or if no written contract providing for redemption be made
12 within six months after the date of the judgment of
13 foreclosure, if no motion for rehearing be filed, and, if
14 filed, within six months after such motion may have been
15 overruled, or, if an appeal be taken from such judgment and
16 the judgment be affirmed, within six months after the
17 sheriff shall have been notified by any party to the suit

18 that such judgment has been affirmed on appeal and that the
19 mandate of the appellate court is on file with the circuit
20 clerk, the sheriff shall commence to advertise the real
21 estate described in the judgment and shall fix the date of
22 sale within thirty days after the date of the first
23 publication of the notice of sheriff's sale as herein
24 provided, and shall at such sale proceed to sell the real
25 estate.

26 3. Any provisions of this chapter to the contrary
27 notwithstanding, the owner of any parcel of real property
28 against which a judgment has been rendered shall not have
29 the right to redeem such property from said judgment if at
30 the time of judgment such property is assessed as
31 residential property and the judgment finds the property has
32 been vacant for a period of not less than six months prior
33 to the judgment. After a judgment as provided for in this
34 section becomes final, the waiting period shall not apply to
35 such judgment and a sale under execution of the judgment
36 shall be immediately held as provided under the applicable
37 provisions of this chapter.

38 4. **In partial opt-in counties, no later than one**
39 **hundred twenty days prior to the sheriff's sale, the**
40 **collector shall obtain from a licensed title company or**
41 **attorney a title search that includes all conveyances,**
42 **liens, and charges against the real estate involved in the**
43 **suit for any parcel of real estate against which the**
44 **collector has obtained a judgment under section 141.500 and**
45 **for which it has been decreed that the lien upon the parcel**
46 **of real estate described in the tax bill be foreclosed and**
47 **such real estate sold by the sheriff. The charge of such**
48 **title search may be recovered from the proceeds of the sale**
49 **under section 141.580.**

50 5. After obtaining or conducting a title search, the
51 collector shall initiate a search of the following records
52 to identify and locate interested parties and addresses
53 reasonably calculated to apprise interested parties of the
54 suit:

- 55 (1) Land title records in the office of the county
56 recorder of deeds;
- 57 (2) Tax records in the office of the local treasurer;
- 58 (3) Tax records in the office of the local assessor;
- 59 (4) A search of court records in Missouri CaseNet; and
- 60 (5) For a business entity, records filed with the
61 secretary of state.

62 The collector may also incur reasonable costs for web-based
63 investigatory searches to supplement the search for
64 interested parties and addresses. The reasonable cost of
65 locating interested parties and addresses for notice may be
66 recovered from the proceeds of the sale under section
67 141.580.

68 6. No later than thirty days prior to the sheriff's
69 sale, the collector shall send notice of the sale to all
70 interested parties at the address most likely to apprise
71 interested parties of the sale. The notice shall provide
72 the date, time, and place of the sale and shall also state
73 that the parcel may be redeemed prior to the sale as
74 specified in sections 141.420 and 141.530. The notice
75 required by this subsection shall be mailed first class,
76 postage prepaid. The cost of notice under this subsection
77 may be recovered from the proceeds of the sale under section
78 141.580.

79 7. No later than twenty days prior to the sheriff's
80 sale, the sheriff shall enter upon the parcel subject to

81 foreclosure of these tax liens and post a written
82 informational notice in a conspicuous location, attached to
83 a structure, and intended to be visible by the nearest
84 public right-of-way. This notice shall describe the parcel
85 and advise that it is the subject of delinquent land tax
86 collection proceedings brought under sections 141.210 to
87 141.810 and sections 141.980 to 141.1015 and that it may be
88 sold for the payment of delinquent taxes at a sale to be
89 held at a certain time, date, and place and shall also
90 contain the tax identification number and the phone number
91 and address of the collector as well as a prohibition
92 against removal unless the parcel has been redeemed. The
93 notice shall be not less than eight inches by ten inches and
94 shall be laminated or otherwise sufficiently weatherproof to
95 withstand normal exposure to rain, snow, and other
96 conditions. The sheriff shall document, by time-stamped
97 photograph, compliance with this section, make such
98 documentation generally available upon request, and provide
99 verification by affidavit of compliance with this section.
100 The cost of notice under this subsection may be recovered
101 from the proceeds of the sale under section 141.580.

102 8. In addition to the other notice requirements of
103 this section, no later than twenty days prior to the
104 sheriff's sale, the sheriff shall attempt in-person notice
105 that shall describe the parcel and advise that it is the
106 subject of delinquent land tax collection proceedings
107 brought under sections 141.210 to 141.810 and sections
108 141.980 to 141.1015; that shall state that it may be sold
109 for the payment of delinquent taxes at a sale to be held at
110 a certain time, date, and place; and that shall also contain
111 the tax identification number and the phone number and
112 address of the collector. In-person notice may be provided

113 to any person found at the parcel. The sheriff shall note
114 the date and time of attempted notice and the name,
115 description, or other identifying information regarding the
116 person to whom notice was attempted. The sheriff shall
117 document compliance with this section, make such
118 documentation generally available upon request, and provide
119 verification by affidavit of compliance with this section.
120 The cost of notice under this subsection may be recovered
121 from the proceeds of the sale under section 141.580.

141.535. 1. [In any county with a charter form of
2 government and with more than six hundred thousand but fewer
3 than seven hundred thousand inhabitants] **If a parcel is the**
4 **subject of an action filed under sections 447.620 to**
5 **447.640,** the court shall stay the sale of any tax parcel to
6 be sold under execution of a tax foreclosure judgment
7 obtained under this chapter, [which is the subject of an
8 action filed under sections 447.620 to 447.640,] provided
9 that the party which has brought such an action has paid
10 into the circuit court the principal amount of all land
11 taxes then due and owing under the tax foreclosure judgment,
12 exclusive of penalties, interest, attorney fees, and court
13 costs, prior to the date of any proposed sale under
14 execution. The party bringing such action shall provide
15 written notice of the filing of the action to the court
16 administrator and file with the circuit court in which the
17 action is pending a certificate that such notice has been
18 provided to the court administrator. **If the party that**
19 **brought the action under sections 447.620 to 447.640**
20 **dismisses its action prior to gaining temporary possession**
21 **of the property, it shall recover any amounts paid into the**
22 **circuit court under this subsection.**

23 2. [Upon the granting by the court of temporary
24 possession of any property under section 447.632 and again
25 upon the approval by the court of a sheriff's deed under
26 section 447.625, the circuit court shall direct payment to
27 the county collector of all principal land taxes theretofore
28 paid into the circuit court. In addition,] In any order
29 granting a sheriff's deed under section 447.625 **or a**
30 **judicial deed under section 447.640**, the court shall also
31 order the permanent extinguishment of liability against the
32 grantee [of the sheriff's deed,] and [all] **the grantee's**
33 successors in interest[; excepting however, any defendant in
34 such action,] for penalties, interest, attorney fees, and
35 court costs arising from actions to collect delinquent land
36 taxes due on the subject property. The funds paid into the
37 court for land taxes **under subsection 1 of this section**
38 shall then be paid to the county collector.

39 3. If an owner of such a property moves the court for
40 restoration **of possession** of the subject property under
41 section 447.638, the owner shall pay into the circuit court
42 all land tax amounts currently due and owing on the
43 property, including all statutory penalties, interest,
44 attorney fees, and court costs retroactive to the date of
45 accrual, **and in the event that an owner of the tax parcel**
46 **regains possession under section 447.638, funds deposited by**
47 **the owner under this subsection shall be paid to the county**
48 **collector, and funds paid into the court by a party under**
49 **subsection 1 of this section shall be paid out in full to**
50 **the payer.**

51 [3. If the party which brought the action under
52 sections 447.620 to 447.640 dismisses its action prior to
53 gaining temporary possession of the property, it shall

54 recover any amounts paid into the circuit court prior to
55 that date for principal land taxes.

56 4. In the event that an owner of the tax parcel
57 regains possession under section 447.638, the party which
58 brought the action under sections 447.620 to 447.640 shall
59 recover from that owner an amount equal to that paid into
60 the court by said party and paid to the county collector
61 under this section, and shall be granted judgment thereon.]

141.540. 1. In any county at a certain front door of
2 whose courthouse sales of real estate are customarily made
3 by the sheriff under execution, the sheriff shall advertise
4 for sale and sell the respective parcels of real estate
5 ordered sold by [him or her] **the sheriff** pursuant to any
6 judgment of foreclosure by any court pursuant to sections
7 141.210 to 141.810 and 141.980 to 141.1015 at any of such
8 courthouses, but the sale of such parcels of real estate
9 shall be held at the same front door as sales of real estate
10 are customarily made by the sheriff under execution.

11 2. Such advertisements may include more than one
12 parcel of real estate, and shall be in substantially the
13 following form:

14 NOTICE OF SHERIFF'S
15 SALE UNDER JUDGMENT OF
16 FORECLOSURE OF LIENS FOR
17 DELINQUENT LAND TAXES
18 No. _____
19 In the Circuit Court of _____ County, Missouri.
20 In the Matter of Foreclosure of Liens for
21 Delinquent Land Taxes
22 Collector of Revenue of _____ County, Missouri,
23 Plaintiff,

24 vs.

25 Parcels of Land encumbered with Delinquent Tax
26 Liens, Defendants.

27 WHEREAS, judgment has been rendered against
28 parcels of real estate for taxes, interest,
29 penalties, attorney's fees and costs with the
30 serial numbers of each parcel of real estate, the
31 description thereof, the name of the person
32 appearing in the petition in the suit, and the
33 total amount of the judgment against each such
34 parcel for taxes, interest, penalties, attorney's
35 fees and costs, all as set out in said judgment
36 and described in each case, respectively, as
37 follows: (Here set out the respective serial
38 numbers, descriptions, names and total amounts of
39 each judgment, next above referred to.) and,

40 WHEREAS, such judgment orders such real estate
41 sold by the undersigned sheriff, to satisfy the
42 total amount of such judgment, including interest,
43 penalties, attorney's fees and costs,

44 NOW, THEREFORE,

45 Public Notice is hereby given that I _____,
46 Sheriff of _____ County, Missouri, will sell such
47 real estate, parcel by parcel, at public auction,
48 to the highest bidder, for cash, between the hours
49 of nine o'clock A.M. and five o'clock P.M., at the
50 _____ front door of the _____ County Courthouse
51 in _____, Missouri, on _____, the _____ day of
52 _____, 20_____, and continuing from day to day
53 thereafter, to satisfy the judgment as to each
54 respective parcel of real estate sold. If no
55 acceptable bids are received as to any parcel of
56 real estate, said parcel shall be sold to the Land
57 Trust of _____ (insert name of County), Missouri
58 or Land Bank of [the City of] _____ (insert name
59 of municipality **or county**), Missouri.

60 Any bid received shall be subject to confirmation
61 by the court.

62 _____

63 Sheriff of _____ County,
64 Missouri
65 _____
66 Delinquent Land Tax Attorney
67 Address: _____
68 First Publication _____, 20_____

69 3. Such advertisement shall be published four times,
70 once a week, upon the same day of each week during
71 successive weeks prior to the date of such sale, in **an**
72 **online publication or** a daily newspaper of general
73 circulation regularly published in the county, qualified
74 according to law for the publication of public notices and
75 advertisements.

76 [4. In addition to the provisions herein for notice
77 and advertisement of sale, the county collector shall enter
78 upon the property subject to foreclosure of these tax liens
79 and post a written informational notice in any conspicuous
80 location thereon. This notice shall describe the property
81 and advise that it is the subject of delinquent land tax
82 collection proceedings before the circuit court brought
83 pursuant to sections 141.210 to 141.810 and 141.980 to
84 141.1015 and that it may be sold for the payment of
85 delinquent taxes at a sale to be held at ten o'clock a.m.,
86 date and place, and shall also contain a file number and the
87 address and phone number of the collector. If the collector
88 chooses to post such notices as authorized by this
89 subsection, such posting must be made not later than the
90 fourteenth day prior to the date of the sale.

91 5. The collector shall, concurrently with the
92 beginning of the publication of sale, cause to be prepared
93 and sent by restricted, registered or certified mail with

94 postage prepaid, a brief notice of the date, location, and
95 time of sale of property in foreclosure of tax liens
96 pursuant to sections 141.210 to 141.810 and 141.980 to
97 141.1015, to the persons named in the petition as being the
98 last known persons in whose names tax bills affecting the
99 respective parcels of real estate described in said petition
100 were last billed or charged on the books of the collector,
101 or the last known owner of record, if different, and to the
102 addresses of said persons upon said records of the
103 collector. The terms "restricted", "registered" or
104 "certified mail" as used in this section mean mail which
105 carries on the face thereof in a conspicuous place, where it
106 will not be obliterated, the endorsement, "DELIVER TO
107 ADDRESSEE ONLY", and which also requires a return receipt or
108 a statement by the postal authorities that the addressee
109 refused to receive and receipt for such mail. If the notice
110 is returned to the collector by the postal authorities as
111 undeliverable for reasons other than the refusal by the
112 addressee to receive and receipt for the notice as shown by
113 the return receipt, then the collector shall make a search
114 of the records maintained by the county, including those
115 kept by the recorder of deeds, to discern the name and
116 address of any person who, from such records, appears as a
117 successor to the person to whom the original notice was
118 addressed, and to cause another notice to be mailed to such
119 person. The collector shall prepare and file with the
120 circuit clerk prior to confirmation hearings an affidavit
121 reciting to the court any name, address and serial number of
122 the tract of real estate affected of any such notices of
123 sale that are undeliverable because of an addressee's
124 refusal to receive and receipt for the same, or of any
125 notice otherwise nondeliverable by mail, or in the event

126 that any name or address does not appear on the records of
127 the collector, then of that fact. The affidavit in addition
128 to the recitals set forth above shall also state reason for
129 the nondelivery of such notice.

130 6. The collector may, at his or her option,
131 concurrently with the beginning of the publication of sale,
132 cause to be prepared and sent by restricted, registered or
133 certified mail with postage prepaid, a brief notice of the
134 date, location, and time of sale of property in foreclosure
135 of tax liens pursuant to sections 141.210 to 141.810, to the
136 mortgagee or security holder, if known, of the respective
137 parcels of real estate described in said petition, and to
138 the addressee of such mortgagee or security holder according
139 to the records of the collector. The terms "restricted",
140 "registered" or "certified mail" as used in this section
141 mean mail which carries on the face thereof in a conspicuous
142 place, where it will not be obliterated, the endorsement,
143 "DELIVER TO ADDRESSEE ONLY", and which also requires a
144 return receipt or a statement by the postal authorities that
145 the addressee refused to receive and receipt for such mail.
146 If the notice is returned to the collector by the postal
147 authorities as undeliverable for reasons other than the
148 refusal by the addressee to receive and receipt for the
149 notice as shown by the return receipt, then the collector
150 shall make a search of the records maintained by the county,
151 including those kept by the recorder of deeds, to discern
152 the name and address of any security holder who, from such
153 records, appears as a successor to the security holder to
154 whom the original notice was addressed, and to cause another
155 notice to be mailed to such security holder. The collector
156 shall prepare and file with the circuit clerk prior to
157 confirmation hearings an affidavit reciting to the court any

158 name, address and serial number of the tract of real estate
159 affected by any such notices of sale that are undeliverable
160 because of an addressee's refusal to receive and receipt for
161 the same, or of any notice otherwise nondeliverable by mail,
162 and stating the reason for the nondelivery of such notice.]

141.550. 1. The sale shall be conducted, the
2 sheriff's return thereof made, and the sheriff's deed
3 pursuant to the sale executed, all as provided in the case
4 of sales of real estate taken under execution except as
5 otherwise provided in sections 141.210 to 141.810 **and**
6 **sections 141.980 to 141.1015**, and provided that such sale
7 need not occur during the term of court or while the court
8 is in session.

9 2. The following provisions shall apply to any sale
10 pursuant to this section [of property located within any
11 municipality contained wholly or partially within a county
12 with a population of over six hundred thousand and less than
13 nine hundred thousand]:

14 (1) The sale shall be held on the day for which it is
15 advertised, between the hours of nine o'clock a.m. and five
16 o'clock p.m. and continued day to day thereafter to satisfy
17 the judgment as to each respective parcel of real estate
18 sold. **For partial opt-in counties, the sale shall be held**
19 **on the fourth Monday in August of each year between the**
20 **hours of nine o'clock a.m. and five o'clock p.m. and**
21 **continued day to day thereafter to satisfy the judgment as**
22 **to each respective parcel of real estate sold;**

23 (2) The sale shall be conducted publicly, by auction,
24 for ready money. The **parcel shall be sold to the** highest
25 bidder [shall be the purchaser unless], **provided that** the
26 highest bid is [less than] **equal to or greater than** the full
27 amount of all tax bills [included in] **due and owing on the**

28 parcel, which may differ from the judgment[,] amount; plus
29 interest[,]; penalties[,]; attorney's fees and costs; and a
30 nonreimbursable, two-hundred-dollar bidder fee. Such bidder
31 fee shall be paid to the land trust or land bank agency for
32 the municipality or county in which the parcel is situated.
33 The bid amount shall not include any amounts for debts owed
34 to any sewer district then due thereon[.];

35 (3) No person shall be eligible to bid at the time of
36 the sale unless such person has, no later than ten days
37 before the sale date, demonstrated to the satisfaction of
38 the official charged by law with conducting the sale that he
39 or she is not the owner of any parcel of real estate in the
40 county which is affected by a tax bill which has been
41 delinquent for more than six months [and is not the owner of
42 any parcel of real property with two or more violations of
43 the municipality's building or housing codes]. A
44 prospective bidder may make such a demonstration by
45 presenting statements from the appropriate collection [and
46 code enforcement] officials of the [municipality] county.
47 [Notwithstanding this provision, any taxing authority or
48 land bank agency shall be eligible to bid at any sale
49 conducted under this section without making such a
50 demonstration.] The official charged with conducting the
51 sale may require prospective bidders to submit an affidavit
52 attesting to the requirements of this subdivision and is
53 expressly authorized to permanently preclude any prospective
54 bidder from participating in the sale for failure to comply
55 with the provisions of this subdivision; and

56 (4) No foreign or domestic corporation or limited
57 liability company that has failed to appoint or maintain a
58 registered agent under chapter 347 or 351 shall be eligible
59 to bid at the time of the sale. No foreign corporate entity

60 shall be eligible to bid at the time of the sale unless it
61 has a certificate of authority to transact business in
62 Missouri under section 351.572. The official charged with
63 conducting the sale may require prospective bidders to
64 submit an affidavit attesting to the requirements of this
65 subdivision and is expressly authorized to permanently
66 preclude any prospective bidder from participating in the
67 sale for failure to comply with the provisions of this
68 subdivision.

69 3. The following provisions shall apply to any sale
70 under this section of property located within any
71 municipality contained wholly or partially within a county
72 with a population of over six hundred thousand inhabitants
73 and fewer than nine hundred thousand inhabitants:

74 (1) No person shall be eligible to bid at the time of
75 the sale unless such person has, no later than ten days
76 before the sale date, demonstrated to the satisfaction of
77 the official charged by law with conducting the sale that
78 the person is not the owner of any parcel of real property
79 with two or more violations of the municipality's building
80 or housing codes. A prospective bidder may make such a
81 demonstration by presenting statements from the appropriate
82 code enforcement officials of the municipality; and

83 (2) Notwithstanding the provisions of subdivision (1)
84 of this subsection, any taxing authority or land bank agency
85 shall be eligible to bid at the sale without making the
86 demonstration described in subdivision (1) of this
87 subsection.

88 4. Such sale shall convey the whole interest of every
89 person having or claiming any right, title or interest in or
90 lien upon such real estate, whether such person has answered
91 or not, subject to rights-of-way thereon of public utilities

92 upon which tax has been otherwise paid, and subject to the
93 lien thereon, if any, of the United States of America.

94 [4.] 5. The collector shall advance the sums necessary
95 to pay for the publication of all advertisements required by
96 sections 141.210 to 141.810 **and sections 141.980 to 141.1015**
97 and shall be allowed credit therefor in [his or her] **the**
98 **collector's** accounts with the county. The collector shall
99 give credit in such accounts for all such advances recovered
100 by [him or her] **the collector**. Such expenses of publication
101 shall be apportioned pro rata among and taxed as costs
102 against the respective parcels of real estate described in
103 the judgment; provided, however, that none of the costs
104 herein enumerated, including the costs of publication, shall
105 constitute any lien upon the real estate after such sale.

141.560. 1. If, when the sheriff offers the
2 respective parcels of real estate for sale, there be no
3 bidders for any parcel, or there be insufficient time or
4 opportunity to sell all of the parcels of real estate so
5 advertised, the sheriff shall adjourn such sale from day to
6 day at the same place and commencing at the same hour as
7 when first offered and shall announce that such real estate
8 will be offered or reoffered for sale at such time and place.

9 2. With respect to any parcel of real estate not
10 located wholly within a **county or** municipality that [is an
11 **appointing authority**] **has established a land bank agency**
12 under section [141.981] **140.981 or 141.980**, in the event no
13 bid equal to the full amount of all tax bills [included in]
14 **due and owing on the parcel, which may differ from** the
15 judgment[,] **amount; plus** interest[,]; penalties[,];
16 attorney's fees and costs [then due thereon]; **and a**
17 **nonreimbursable, two-hundred-dollar bidder fee that** shall be
18 received at such sale after any parcel of real estate has

19 been offered for sale on three different days, which need
20 not be successive, the land [trustees] trust shall be deemed
21 to have bid the full amount of all tax bills included in the
22 judgment, interest, penalties, attorney's fees and costs
23 then due, and if no other bid be then received by the
24 sheriff in excess of the bid of the [trustees] land trust,
25 and the sheriff shall so announce at the sale, then the bid
26 of the [trustees] land trust shall be announced as
27 accepted. The sheriff shall report any such bid or bids so
28 made by the land [trustees] trust in the same way as [his]
29 the sheriff's report of other bids is made. [The land trust
30 shall pay any penalties, attorney's fees or costs included
31 in the judgment of foreclosure of such parcel of real
32 estate, when such parcel is sold or otherwise disposed of by
33 the land trust.] Upon confirmation by the court of such bid
34 at such sale by such land [trustees] trust, the collector
35 shall mark the tax bills so bid by the land [trustees] trust
36 as "cancelled by sale to the land trust" and shall take
37 credit for the full amount of such tax bills, including
38 principal amount, interest, penalties, attorney's fees, and
39 costs, on [his] the collector's books and in [his] the
40 collector's statements with any other taxing authorities.

41 3. With respect to any parcel of real estate located
42 wholly within a county or municipality that [is an
43 appointing authority under section 141.981] has established
44 a land bank agency under section 140.981 or 141.980, in the
45 event no bid equal to the full amount of all tax bills
46 [included in] due and owing on the parcel, which may differ
47 from the judgment[,] amount; plus interest[,]; penalties[,];
48 attorney's fees and costs [then due thereon]; and a
49 nonreimbursable, two-hundred-dollar bidder fee that shall be
50 received at such sale after such parcel of real estate has

51 been offered for sale on three different days, which need
52 not be successive, the land bank agency [for which said
53 municipality is an appointing authority] **established under**
54 **section 140.981 or 141.980** shall be deemed to have bid the
55 full amount of all tax bills included in the judgment,
56 interest, penalties, attorney's fees and costs then due, and
57 the sheriff shall so announce at the sale, then the bid of
58 the land bank agency shall be announced as accepted. The
59 sheriff shall report any such bid or bids so made by such
60 land bank agency in the same way as [his] **the sheriff's**
61 report of other bids is made. Upon confirmation by the
62 court of such bid at such sale by such land bank agency, the
63 collector shall mark the tax bills so bid by such land bank
64 agency as "cancelled by sale to the land bank" and shall
65 take credit for the full amount of such tax bills, including
66 principal amount, interest, penalties, attorney's fees, and
67 costs, on [his] **the collector's** books and in [his] **the**
68 **collector's** statements with any other taxing authorities.

141.570. [1. The title to any real estate which shall
2 vest in the land trust under the provisions of sections
3 141.210 to 141.810 and sections 141.980 to 141.1015 shall be
4 held by the land trust of such county in trust for the tax
5 bill owners and taxing authorities having an interest in any
6 tax liens which were foreclosed, as their interests may
7 appear in the judgment of foreclosure. The title to any
8 real estate acquired by a land bank agency pursuant to a
9 deemed sale under subsection 3 of section 141.560, by deed
10 from a land trust under subsection 1 of section 141.984, or
11 pursuant to a sale under subdivision (2) of subsection 2 of
12 section 141.550 shall be held in trust for the tax bill
13 owners and taxing authorities having an interest in any tax

14 liens which were foreclosed, as their interests may appear
15 in the judgment of foreclosure.

16 2.] The title to any real estate which shall vest in
17 any purchaser, upon confirmation of such sale by the court,
18 **or in any land bank agency or land trust**, shall be an
19 absolute estate in fee simple, subject to rights-of-way
20 thereon of public utilities on which tax has been otherwise
21 paid, and subject to any lien thereon of the United States
22 of America, if any, and all persons **and interested parties**,
23 including the state of Missouri, **any taxing authority or tax**
24 **district, as defined herein, judgment creditors,**
25 **lienholders**, infants, incapacitated and disabled persons as
26 defined in chapter 475, and nonresidents who may have had
27 any right, title, interest, claim, or equity of redemption
28 in or to, or lien upon, such lands, shall be barred and
29 forever foreclosed of all such right, title, interest,
30 claim, lien or equity of redemption, and the court shall
31 order immediate possession of such real estate be given to
32 such purchaser; provided, however, that such title shall
33 also be subject to the liens of any tax bills [which may
34 have attached to such parcel of real estate prior to the
35 time of the filing of the petition affecting such parcel of
36 real estate not then delinquent, or] which may have attached
37 after the [filing of the petition and prior to] sheriff's
38 sale [and not included in any answer to such petition], but
39 if such parcel of real estate is deemed sold to the land
40 trust pursuant to subsection 2 of section 141.560, or deemed
41 sold to a land bank agency pursuant to subsection 3 of
42 section 141.560, or sold to a land bank agency pursuant to
43 subdivision (2) of subsection 2 of section 141.550, the
44 title thereto shall be free of any such liens to the extent
45 of the interest of any taxing authority in such real estate;

46 provided further, that [such title shall not be subject to
47 the lien of special tax bills which have attached to the
48 parcel of real estate prior to November 22, 1943, but] the
49 lien of [such] special tax bills shall attach to the
50 proceeds of the sheriff's sale, **if any**, or [to the proceeds
51 of the ultimate sale of such parcel by the land trust or
52 land bank agency] **shall otherwise be forever barred and
53 foreclosed.**

141.580. 1. **Within six months** after the sheriff sells
2 any parcel of real estate, the court shall, upon its own
3 motion or upon motion of any interested party, set the cause
4 down for hearing to confirm **or set aside** the foreclosure
5 sale thereof, even though such parcels are not all of the
6 parcels of real estate described in the notice of sheriff's
7 foreclosure sale. **Notice of the hearing, or of the court
8 moving to confirm the foreclosure sale, shall be sent by any
9 interested party to each person who was sent notice of the
10 sale and to any interested parties as required by prevailing
11 notions of due process.** At the time of such hearing, the
12 sheriff shall make report of the sale, and the court shall
13 hear evidence of the value of the property offered on behalf
14 of any interested party to the suit, and shall forthwith
15 determine whether an adequate consideration has been paid
16 for each such parcel. **The court's judgment shall include a
17 specific finding that adequate notice was provided to all
18 interested parties under prevailing notions of due process
19 and sections 141.210 to 141.810 and sections 141.980 to
20 141.1015, reciting the notice efforts of the collector,
21 sheriff, and tax sale purchaser. Nothing in this section
22 shall be interpreted to preclude a successful tax sale
23 purchaser from asserting a claim to quiet title to the bid-
24 upon parcel under section 527.150.**

25 2. For this purpose the court shall have power to
26 summon any city or county official or any private person to
27 testify as to the reasonable value of the property, and if
28 the court finds that adequate consideration has been paid,
29 the court shall confirm the sale and order the sheriff to
30 issue a deed to the purchaser. If the court finds that the
31 consideration paid is inadequate, the court shall confirm
32 the sale if the purchaser increases **[his] the purchaser's**
33 bid to such amount as the court deems to be adequate and
34 makes such additional payment, or if all tax bills included
35 in the judgment, interest, penalties, attorney's fees and
36 costs then due thereon are not paid in full by one or more
37 interested parties to the suit. If the court finds that the
38 consideration is inadequate, but the purchaser declines to
39 increase **[his] the purchaser's** bid to such amount as the
40 court deems adequate and make such additional payment, then
41 the sale shall be disapproved if all tax bills included in
42 the judgment, interest, penalties, attorney's fees and costs
43 then due thereon are paid in full by one or more interested
44 parties to the suit, the lien of the judgment continued, and
45 such parcel of real estate shall be again advertised and
46 offered for sale by the sheriff to the highest bidder at
47 public auction for cash at any subsequent sheriff's
48 foreclosure sale. Unless the court requires evidence of the
49 value of the property conveyed to land trust or a land bank
50 agency, none shall be required, and the amount bid by the
51 land **[trustees] trust** or such land bank agency shall be
52 deemed adequate consideration.

53 3. **[Except as otherwise provided in subsection 6 of**
54 **section 141.984,]** If the sale is confirmed, the court shall
55 order the proceeds of the sale applied in the following
56 order:

57 (1) To the payment of the costs of the publication of
58 the notice of foreclosure and of the sheriff's foreclosure
59 sale;

60 (2) To the payment of all **of the collector's and**
61 **sheriff's** costs including appraiser's fee and attorney's
62 fees;

63 (3) To the payment of all tax bills adjudged to be due
64 in the order of their priority, including principal,
65 interest and penalties thereon, **except in the event of a**
66 **sale to any land bank agency, for which this subdivision**
67 **shall not apply.**

68 If, after such payment, there is any sum remaining of the
69 proceeds of the sheriff's foreclosure sale, the court shall
70 thereupon try and determine the other issues in the suit in
71 accordance with section 141.480. If any answering parties
72 have specially appealed as provided in section 141.570, the
73 court shall retain the custody of such funds pending
74 disposition of such appeal, and upon disposition of such
75 appeal shall make such distribution. If there are not
76 sufficient proceeds of the sale to pay all claims in any
77 class described, the court shall order the same to be paid
78 pro rata in accordance with the priorities.

79 4. If there are any funds remaining of the proceeds
80 after the sheriff's sale and after the distribution of such
81 funds as herein set out and no person entitled to any such
82 funds, whether or not a party to the suit, shall, within two
83 years after such sale, appear and claim the funds, [they]
84 **the funds** shall be distributed to the appropriate taxing
85 authorities, **except in partial opt-in counties, where the**
86 **funds shall be distributed to the school fund for the county.**

87 5. Any county operating under the provisions of
88 sections 141.210 to 141.810 and sections 141.980 to 141.1015
89 may elect to allocate a portion of its share of the proceeds
90 toward a fund for the purpose of defending against claims
91 challenging the sufficiency of notice provisions under this
92 section.

93 6. Any interested party, other than the sheriff's sale
94 purchaser, who moves the court to set aside a sheriff's sale
95 after the issuance of a sheriff's deed made under the
96 provisions of sections 141.210 to 141.810 and sections
97 141.980 to 141.1015 shall be required to pay into the court
98 the redemption amount otherwise necessary under sections
99 141.420 and 141.530 prior to the court hearing any such
100 motion to set aside.

141.610. Each court administrator's or sheriff's deed
2 given pursuant to the provisions of the land tax collection
3 law shall be [presumptive] **prima facie** evidence that the
4 suit and all proceedings therein and all proceedings prior
5 thereto from and including assessment of the lands affected
6 thereby and all notices required by law were regular and in
7 accordance with all provisions of the law relating thereto.
8 The court administrator or sheriff shall record its deed and
9 shall collect said recording fee at the time of sale.
10 [After one year from the date of the court administrator's
11 foreclosure sale, the presumption shall be conclusive
12 pursuant to sections 141.210 to 141.810. Notwithstanding
13 section 516.010, no suit to set aside or to attack the
14 validity of any such court administrator's or sheriff's deed
15 shall be commenced or maintained unless the suit is filed
16 within one year from the date of the court administrator's
17 foreclosure sale.]

141.620. 1. In addition to all amounts due on any tax bill, including principal, interest, penalties, attorney's fees and costs, as now fixed by law, there shall be imposed and charged as a part of the costs on each such tax bill a suit penalty of five percent of the principal amount of the tax bill to be due to the collector upon the filing of the petition with the circuit clerk.

2. The collector shall set up a separate fund in **[his]** **the collector's** accounts to which **[he]** **the collector** shall credit such five percent suit penalties when paid, together with all other penalties and costs recovered under this action, and shall retain such portion thereof as may be needed for the purpose of paying the expenses and costs required to be advanced under sections 141.210 to 141.810, including compensation to the delinquent land tax attorney, **[his]** **the attorney's** assistants, and stenographic and clerical help, and funds for the costs of publication, notices, for court costs, sheriff's expenses and other costs hereunder, and shall transfer the remainder of such funds annually, on January first of each year, to the land **[trustees]** **trust** for the use and expenses of the land trust. **Where no land trust exists, the collector shall retain the remainder of such funds.**

141.680. 1. **Except for partial opt-in counties,** the remedies and procedures set forth in sections 141.210 to 141.810 shall be the exclusive remedies and procedures available for the collection of delinquent and back land taxes in a county electing to come under or which has come under their authority. Sections 141.210 to 141.810 shall not be affected nor infringed upon by any other laws or parts of law in conflict herewith.

9 2. Any taxing authority or owner of any tax bill is
10 hereby prohibited from advertising for sale or selling any
11 parcel of real estate for the collection of delinquent land
12 taxes due thereon, except after judgment of a court having
13 jurisdiction ordering such advertising or sale, when such
14 parcel is at such time included in any petition filed
15 pursuant to the provisions of this law.

16 3. At the option of the taxing authority or tax bill
17 owner, all claims for land taxes against any parcel of real
18 estate, which has been included in any petition filed under
19 this law, where such taxes have become due and payable after
20 any tax list or petition thereon has been filed, may be
21 asserted by amended petition or by answer filed before
22 judgment, and, if allowed by the court, shall be included in
23 the judgment against such parcel of real estate.

 141.700. **In all counties electing to operate under**
2 **sections 141.210 to 141.810 prior to January 1, 2025,** there
3 is hereby created a commission for the management, sale and
4 other disposition of tax delinquent lands, which commission
5 shall be known as "The Land Trust of _____ County,
6 Missouri", and the members thereof shall be known as land
7 trustees. Such land trust shall have and exercise all the
8 powers that are conferred by sections 141.210 to 141.810
9 necessary and incidental to the effective management, sale
10 or other disposition of real estate acquired under and by
11 virtue of the foreclosure of the lien for delinquent real
12 estate taxes, as provided in said sections, and in the
13 exercise of such powers, the land trust shall be deemed to
14 be a public corporation acting in a governmental capacity.
15 **Where a county has elected to establish a land bank agency**
16 **under subsection 1 of section 140.981, no such land trust**
17 **shall be created under sections 141.700 to 141.810.**

141.821. 1. In all partial opt-in counties, prior to
2 a confirmation by a court of a deemed bid under subsection 2
3 of section 141.560, a trust shall be created for the
4 management, sale, and other disposition of tax delinquent
5 lands, which shall be known as "The Land Trust of _____
6 County, Missouri", and the board of which shall be known as
7 land trustees. The county commission of such county shall
8 appoint by resolution or order one or three land trustees.
9 The first appointed land trustee shall serve for a term of
10 two years and the remaining land trustees shall serve for
11 terms of three years respectively, as applicable.
12 Thereafter, land trustees shall be appointed by the county
13 commission for a term of office of two years, except that
14 all vacancies shall be filled for an unexpired term.

15 2. If a county elected to establish a land bank agency
16 under subsection 1 of section 140.981, no such land trust
17 shall be created under sections 141.700 to 141.821.

18 3. Such land trust, by majority vote of the land
19 trustees, shall have the power and duty to sell, exchange,
20 or otherwise dispose of real estate, provided, however, that
21 any such sale, exchange, or disposal shall be for
22 consideration equal to or in excess of two-thirds of the
23 appraised value of such real estate so sold or conveyed, and
24 if such consideration is less than two-thirds of the
25 appraised value of such real estate, the land trust shall
26 first procure a majority vote of the county commission.

27 4. (1) The land trust shall set up accounts relating
28 to the operation and management of the land trust.

29 (2) When any parcel of real estate is sold or
30 otherwise disposed of by the land trust, the proceeds
31 therefrom shall be applied and distributed in the following
32 order:

- 33 (a) To the payment of the expenses of sale;
- 34 (b) To the costs of the care, improvement, operation,
35 acquisition, demolition, management, and administration of
36 parcels of real estate owned by the land trust; and
- 37 (c) To the county's general fund.

38 5. No land trustee shall receive any compensation,
39 emolument, or other profit directly or indirectly from the
40 rental, management, acquisition, sale, demolition, repair,
41 rehabilitation, use, operation, ownership, or disposition of
42 any lands held by such land trust.

 141.980. 1. (1) Sections 141.980 to 141.1015 shall
2 be known and may be cited as the "Chapter 141 Municipal Land
3 Bank Act".

4 (2) Any municipality located wholly or partially
5 within a county [in which a land trust created under section
6 141.700 was operating on January 1, 2012,] **electing to**
7 **operate wholly under the provisions of sections 141.210 to**
8 **141.810** may establish a land bank agency for the management,
9 sale, transfer, and other disposition of interests in real
10 estate owned by such land bank agency. Any such land bank
11 agency created shall be created to foster the public purpose
12 of returning land, including land that is in a nonrevenue-
13 generating, nontax-producing status to use in private
14 ownership **or for public use**. Such land bank agency shall be
15 established by ordinance or resolution as applicable. Such
16 land bank agency shall not own any interest in real estate
17 that is located wholly or partially outside such
18 establishing municipality. [Such land bank agency shall not
19 be authorized to sell more than five contiguous parcels to
20 the same entity in the course of a year.] **No municipality in**
21 **a partial opt-in county is eligible to establish a land bank**
22 **agency under this section.**

23 2. The beneficiaries of the land bank agency shall be
24 the taxing authorities that held or owned tax bills against
25 the respective parcels of real estate acquired by such land
26 bank agency pursuant to a deemed sale under subsection 3 of
27 section 141.560, by deed from a land trust under subsection
28 1 of section 141.984, or pursuant to a sale under
29 subdivision (2) of subsection 2 of section 141.550 included
30 in the judgment of the court, and **[their] the beneficiaries'**
31 respective interests in each parcel of real estate shall be
32 to the extent and in the proportion and according to the
33 priorities determined by the court on the basis that the
34 principal amount of **[their] the beneficiaries'** respective
35 tax bills bore to the total principal amount of all of the
36 tax bills described in the judgment.

37 3. Each land bank agency created pursuant to this
38 chapter shall be a public body corporate and politic, and
39 shall have permanent and perpetual duration until terminated
40 and dissolved in accordance with the provisions of section
41 141.1012.

141.984. 1. Within one year of the effective date of
2 the ordinance or resolution passed establishing a land bank
3 agency under this chapter, title to any real property held
4 by a land trust created pursuant to section 141.700 that is
5 located wholly within the municipality that created the land
6 bank agency shall be transferred by deed to such land bank
7 agency.

8 2. The income of a land bank agency shall be exempt
9 from all taxation by the state and by any of its political
10 subdivisions. Upon acquiring title to any real estate, a
11 land bank agency shall immediately notify the county
12 assessor and the collector of such ownership, and such real
13 estate shall be exempt from all taxation during the land

14 bank agency's ownership thereof, in the same manner and to
15 the same extent as any other publicly owned real estate, and
16 upon the sale or other disposition of any real estate held
17 by it, such land bank agency shall immediately notify the
18 county assessor and the collector of such change of
19 ownership; provided however, that such tax exemption for
20 improved and occupied real property held by such land bank
21 agency as lessor pursuant to a ground lease shall terminate
22 upon the first such occupancy, and such land bank agency
23 shall immediately notify the county assessor and the
24 collector of such occupancy.

25 3. Subject to the limitation set forth in subsection 1
26 of section 141.980, a land bank agency may acquire real
27 property or interests in property by gift, devise, transfer,
28 exchange, foreclosure, [lease,] purchase, or [otherwise on
29 terms and conditions and in a manner the land bank agency
30 considers proper] **pursuant to sections 141.560 to 141.580 or
31 section 141.821. A land bank agency may only purchase real
32 property for the purpose of adding to a parcel already owned
33 by the land bank agency.**

34 4. Subject to the limitation set forth in subsection 1
35 of section 141.980, a land bank agency may acquire property
36 by purchase contracts, [lease purchase agreements,]
37 installment sales contracts, and land contacts, and may
38 accept transfers from political subdivisions upon such terms
39 and conditions as agreed to by the land bank agency and the
40 political subdivision. Subject to the limitation set forth
41 in subsection 1 of section 141.980, a land bank agency may
42 bid on any parcel of real estate offered for sale at a
43 sheriff's foreclosure sale held in accordance with section
44 141.550 [provided that if the bid is not a deemed bid under
45 subsection 3 of section 141.560, such parcel must be located

46 within a low- to moderate-income area designated as a target
47 area for revitalization by the municipality that created the
48 land bank agency]. Notwithstanding any other law to the
49 contrary, but subject to the limitation set forth in
50 subsection 1 of section 141.980, any political subdivision
51 may transfer to the land bank agency real property and
52 interests in real property of the political subdivision on
53 such terms and conditions and according to such procedures
54 as determined by the political subdivision.

55 5. A land bank agency shall maintain all of its real
56 property in accordance with the laws and ordinances of the
57 jurisdictions in which the real property is located.

58 6. Upon confirmation under section 141.580 of a
59 sheriff's foreclosure sale of a parcel of real estate to a
60 land bank agency under subdivision (2) of subsection 2 of
61 section 141.550, said land bank agency shall pay the amount
62 of the land bank agency's bid that exceeds the amount of all
63 tax bills included in the judgment, interest, penalties,
64 attorney's fees and costs then due thereon. Such excess
65 shall be applied and distributed in accordance with
66 subsections 3 and 4 of section 141.580, exclusive of
67 subdivision (3) of subsection 3 thereof. Upon such
68 confirmation by the court, the collector shall mark the tax
69 bills included in the judgment as "cancelled by sale to the
70 land bank" and shall take credit for the full amount of such
71 tax bills, including principal amount, interest, penalties,
72 attorney's fees, and costs, on **[his] the collector's** books
73 and in **[his] the collector's** statements with any other
74 taxing authorities.

141.1009. 1. A land bank agency shall be authorized
2 to file an action to quiet title pursuant to section 527.150
3 as to any real property in which the land bank agency has an

4 interest. For purposes of any and all such actions the land
5 bank agency shall be deemed to be the holder of sufficient
6 legal and equitable interests, and possessory rights, so as
7 to qualify the land bank agency as adequate petitioner in
8 such action.

9 2. Prior to the filing of an action to quiet title the
10 land bank agency shall conduct an examination of title to
11 determine the identity of any and all persons and entities
12 possessing a claim or interest in or to the real property.
13 Service of the petition to quiet title shall be provided to
14 all such interested parties by the following methods:

15 (1) Registered or certified mail to such identity and
16 address as reasonably ascertainable by an inspection of
17 public records;

18 (2) In the case of occupied real property by first
19 class mail, addressed to "Occupant";

20 (3) By posting a copy of the notice on the real
21 property;

22 (4) By publication **online or** in a newspaper of general
23 circulation in the municipality in which the property is
24 located; and

25 (5) Such other methods as the court may order **or as**
26 **may be required by prevailing notions of due process.**

27 3. As part of the petition to quiet title the land
28 bank agency shall file an affidavit identifying all parties
29 potentially having an interest in the real property, and the
30 form of notice provided.

31 4. The court shall schedule a hearing on the petition
32 within ninety days following filing of the petition, and as
33 to all matters upon which an answer was not filed by an
34 interested party the court shall issue its final judgment
35 within one hundred twenty days of the filing of the petition.

36 5. A land bank agency shall be authorized to join in a
37 single petition to quiet title one or more parcels of real
38 property.

**141.1020. Notwithstanding any provision of sections
2 141.980 to 141.1020 to the contrary, a land bank agency may
3 rent or lease property held by the land bank agency for
4 community, noncommercial agricultural uses.**

249.255. 1. Should a public sewer district created
2 and organized pursuant to constitutional or statutory
3 authority place a lien upon a customer's property for unpaid
4 sewer charges, the lien, **once properly recorded**, shall have
5 priority [as and be enforced in the same manner as] **above**
6 **all liens except for those** taxes levied for state and county
7 purposes.

8 2. Should the sewer charges of a public sewer district
9 created and organized pursuant to constitutional or
10 statutory authority remain unpaid for a period in excess of
11 three months, the district, after notice to the customer by
12 certified mail, shall have the authority at its discretion
13 to disconnect the customer's sewer line from the district's
14 line or request any private water company, public water
15 supply district, or any municipality supplying water to the
16 premises to discontinue service to the customer until such
17 time as the sewer charges and all related costs of this
18 section are paid.

[140.1006. 1. If any ancillary parcel is
2 acquired by a land bank agency and is encumbered
3 by a lien or claim for real property taxes owed
4 to a taxing authority, such taxing authority may
5 elect to contribute to the land bank agency all
6 or any portion of such taxes that are
7 distributed to and received by such taxing
8 authority.]

9 2. To the extent that a land bank agency
10 receives payments or credits of any kind
11 attributable to liens or claims for real
12 property taxes owed to a taxing authority, the

13 land bank agency shall remit the full amount of
14 the payments to the county collector for
15 distribution to the appropriate taxing
16 authority.]

2 [141.820. In all cities not within a
3 county, which now have or may hereafter have a
4 population in excess of seven hundred thousand
5 inhabitants, the collection of delinquent and
6 back taxes shall be regulated and controlled by
the provisions of sections 141.820 to 141.970.]

2 [141.830. 1. The collectors of such
3 cities not within a county shall proceed to
4 collect the taxes contained in the back tax book
5 or recorded list of the delinquent land and lots
6 in the collector's office as herein required.

7 2. Any person interested in or the owner
8 of any tract of land or lot contained in the
9 back tax book or in the recorded list of
10 delinquent lands and lots in the collector's
11 office may redeem such tract of land or town
12 lot, or any part thereof, from the state's or
13 such city's lien thereon, by paying to the
14 proper collector the amount of the original
15 taxes, together with interest from the date of
16 delinquency at the rate of ten percent per annum
17 and the costs until January 1, 1983, and
18 beginning on January 1, 1983, at the rate of two
19 percent per month, not to exceed eighteen
20 percent per annum and the costs.

21 3. If suit shall have been commenced
22 against any person owing taxes on any tract of
23 land or town lot for the collection of taxes,
24 the person desiring to redeem any such land
25 before judgment, in addition to the original
26 tax, interest and costs including attorney's fee
27 accruing under this law, shall pay to the city
28 collector all necessary costs incurred in the
29 court where the suit is pending, and the city
30 collector shall account to the clerk of the
31 court in which such suit is filed for the court
costs so collected.]

2 [141.840. The provisions of the law with
3 reference to the compromise of taxes shown on
4 the back tax book or recorded list of delinquent
5 land and lots in the collector's office shall
6 apply to and shall also authorize the compromise
7 of any judgment for taxes after the same had
8 been rendered therefor and up to that time when
9 the property shall be sold under execution
10 issued on said judgment; such compromise to be
11 authorized by the same officials and under the
12 same conditions as set forth under existing law
for the compromise of taxes.]

2 [141.850. 1. If any of the lands or town
lots contained in the back tax book or list of

3 delinquent lands or lots remain unredeemed on
4 the first day of January, the collector shall
5 file suit in the circuit court against such
6 lands or lots to enforce the lien of the state
7 and city.

8 2. The collector shall note opposite such
9 tract in the back tax book the fact that suit
10 has been commenced and the person against whom
11 commenced.

12 3. When summons has been issued against
13 any defendant and the officer to whom it is
14 directed makes return that the defendant cannot
15 be found, and the court is satisfied that
16 summons cannot be served; and in all cases where
17 it is alleged in the petition or in an affidavit
18 subsequently filed, that the defendants or any
19 one of them are nonresidents of the state of
20 Missouri, the court or clerk of the court in
21 vacation shall issue an order that notice of
22 such action be given the defendant by
23 publication.

24 4. The proof of publication may be made by
25 filing in the court an affidavit of the
26 publisher of the newspaper or of any person who
27 would be a competent witness in the cause.

28 5. If the defendant does not appear and
29 defend, judgment by default shall be rendered,
30 which judgment shall be as binding and effectual
31 against the property as if there had been
32 personal service on the defendant.]

2 [141.860. The sheriff may appoint the
3 collector his deputy sheriff, and when so
4 appointed he may serve all process in suits
5 commenced under sections 141.820 to 141.970 with
like effect as the sheriff himself might do.]

2 [141.870. 1. The collector, with the
3 approval of the mayor, may employ such attorneys
4 as he deems necessary to collect such taxes and
5 to prosecute suits for taxes.

6 2. Such attorneys shall receive as total
7 compensation, a sum, not to exceed six percent
8 of the amount of taxes actually collected and
9 paid into the treasury, and an additional sum
10 not to exceed two dollars for each suit filed
11 when publication is not necessary, and not to
12 exceed five dollars where publication is
13 necessary, as may be agreed upon in writing and
14 approved by the mayor, before such services are
15 rendered.

16 3. The attorney fees shall be taxed as
costs in the suit and collected as other costs.]

2 [141.880. 1. The collector may employ
3 some competent and reliable abstracter of his
city to prepare memorandums of abstract to the

4 land described in the tax bills furnished by the
5 collector.

6 2. The abstracts shall show all
7 conveyances, liens and charges against such real
8 estate as shown by the records of such city, and
9 shall be certified by the abstracter.

10 3. The abstracts shall be delivered to the
11 tax attorney who shall file them with the
12 petitions and shall become the property of the
13 purchaser at the tax sale.

14 4. The abstracter shall receive as
15 compensation a sum not to exceed five dollars
16 for each abstract furnished which sum shall be
17 taxed as costs and paid as other costs in the
18 case.]

2 [141.890. No action for recovery of taxes
3 against real estate shall be commenced, had or
4 maintained, unless action therefor shall be
5 commenced within five years after delinquency.]

6 [141.900. 1. All actions commenced under
7 the provisions of sections 141.820 to 141.970
8 shall be prosecuted in the name of the state of
9 Missouri, at the relation and to the use of the
10 collector, and against the owner of the
11 property, if known, and if not known, then
12 against the last owner of record as shown by the
13 city records at the time the suit was brought.

14 2. All lands owned by the same person or
15 persons may be included in one petition and in
16 one count thereof, for the taxes for all such
17 years as taxes may be due thereon, and the
18 petition shall show the different years for
19 which taxes are due, as well as the several
20 kinds of taxes or funds to which they are due,
21 with the respective amounts due to each fund;
22 all of which shall be set forth in a tax bill of
23 said back taxes, duly authenticated by the
24 certificate of the collector and filed with the
25 petition; and the tax bill or bills, so
26 certified, shall be prima facie evidence that
27 the amount claimed in said suit is just and
28 correct.

29 3. All notices and process in suits under
30 sections 141.820 to 141.970 shall be sued out
31 and served in the same manner as in civil
32 actions in circuit courts; and in case of suits
33 against nonresident unknown parties, or other
34 owners on whom service cannot be had by ordinary
35 summons, the proceedings shall be the same as
36 now provided by law in civil actions affecting
37 real or personal property. In all suits under
38 sections 141.820 to 141.970, the general laws of
39 the state as to practice and proceedings in
40 civil cases shall apply so far as applicable and
41 not contrary to sections 141.820 to 141.970.]

2 [141.910. The judgment, if against the
3 defendant, shall describe the land upon which
4 taxes are found to be due; shall state the
5 amount of taxes and interest found to be due
6 upon each tract or lot, and the year or years
7 for which the same are due, up to the rendition
8 thereof, and shall decree that the lien of the
9 state be enforced, and that the real estate, or
10 so much thereof as may be necessary to satisfy
11 such judgment, interest and costs, be sold, and
12 a special fieri facias shall be issued thereon,
13 subject to the provisions herein contained,
14 which shall be executed as in other cases of
15 special judgment and execution, and said
judgment shall be a first lien upon said land.]

2 [141.920. The lien of general tax
3 judgments provided for in sections 141.820 to
4 141.970 shall be a continuing lien and shall not
5 be barred by lapse of time or limitation, but
6 shall terminate only upon payment as herein
provided, or sale under execution.]

2 [141.930. After judgment shall have been
3 rendered, no execution shall be levied thereon
4 nor sale under said execution had for a period
5 of two years from the date of entry of such
6 judgment, during which time the owner of the
7 property against which judgment has been
8 rendered, or any person having an interest
9 therein, may redeem the property from said
10 judgment by paying the amount of the judgment,
11 interest and costs, or the amount set as a
12 compromise payment under the terms of this law,
13 and if such payment be made, the judgment shall
be released and the taxes marked paid.]

2 [141.931. Any provisions of this chapter
3 to the contrary notwithstanding, the owner of
4 any parcel of real property against which a
5 judgment has been rendered shall not have the
6 right to redeem such property from said judgment
7 if at the time of judgment such property is
8 assessed as residential property and the
9 judgment finds the property has been vacant for
10 a period of not less than six months prior to
11 the judgment. After a judgment as provided for
12 in this section becomes final, a sale under
13 execution of the judgment shall be immediately
14 held as provided under the applicable provisions
of this chapter.]

2 [141.940. 1. Whenever a sale under
3 execution on a tax judgment shall be had, the
4 sheriff shall announce that such sale is subject
5 to the approval of the court, and the sheriff
6 shall report the sale and the amount of the bid
7 to the court in which judgment was rendered, and
the court shall appoint two disinterested and

8 competent appraisers, who shall appraise the
9 value of the property and the improvements
10 thereon.

11 2. If the amount bid by the purchaser at
12 the execution sale shall exceed fifty percent of
13 the value of the property, the court shall
14 confirm the sale, and the sheriff shall execute
15 a deed for the property.

16 3. If the amount bid by the purchaser is
17 less than fifty percent of the appraised value
18 of the property, and the title which would be
19 acquired by the purchaser is subject to other
20 taxes, which are a lien superior to the lien of
21 the taxes for which the judgment was rendered,
22 and the combined amount of such prior liens and
23 the amount bid by the purchaser shall exceed
24 fifty percent of the appraised value of the
25 property, the court shall likewise confirm the
26 sale, and the sheriff shall execute a deed to
27 the purchaser.

28 4. If the amount bid, together with prior
29 tax liens, if any, shall be less than fifty
30 percent of the appraised value of the property,
31 the court may require the purchaser to increase
32 his bid to an amount equal to fifty percent of
33 such appraised value, and if the purchaser
34 agrees so to do, and makes such additional
35 payment, the sale shall be approved, and the
36 sheriff shall execute and deliver a deed to the
37 purchaser, but if the purchaser declines to
38 increase his bid and make such additional
39 payment, the sale shall be disapproved and the
40 lien of the judgment continued, subject to the
41 issuance of subsequent executions.]

2 [141.950. The sheriff shall, subject to
3 the provisions of section 141.940, execute to
4 the purchasers of real estate under sections
5 141.820 to 141.970, a deed for the property
6 sold, which shall be acknowledged before the
7 circuit court of the city not within a county,
8 as in ordinary cases, and which shall convey a
9 title in fee to such purchaser of the real
10 estate therein named, and shall be prima facie
11 evidence of title, and that the matters and
things therein stated are true.]

2 [141.960. 1. Fees shall be allowed for
3 services rendered under the provisions of
4 sections 141.820 to 141.970, as follows:

5 (1) To the collector, two percent on all
6 sums collected and twenty-five cents per tract
7 for making the back tax books;

8 (2) To the circuit clerk, sheriff and
9 printer, such fees as are allowed by law for
like services in civil cases.

10 2. Such fees shall be taxed as costs and
11 collected from the person redeeming such tract
12 or from the proceeds of sale.

13 3. In no case shall the state or city be
14 liable for any such costs nor shall the
15 commissioner of administration allow any claim
16 for costs incurred under sections 141.820 to
17 141.970.]

 [141.970. The general law relating to
2 taxation and the collection of delinquent taxes,
3 as now existing, shall apply to cities not
4 within any county insofar as not inconsistent
5 with the provisions of sections 141.820 to
6 141.970, except that cities not within any
7 county may hereafter elect to operate under the
8 provisions of chapter 140, the general law
9 relating to the collection of delinquent taxes,
10 by the enactment of an ordinance by the
11 legislative body of such city.]

