

SENATE BILL NO. 1162

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BRATTIN.

5565S.02I

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 139.052, 139.053, 140.120, and 140.150, RSMo, and to enact in lieu thereof four new sections relating to property taxes.

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

Section A. Sections 139.052, 139.053, 140.120, and
2 140.150, RSMo, are repealed and four new sections enacted in
3 lieu thereof, to be known as sections 139.052, 139.053, 140.120,
4 and 140.150, to read as follows:

139.052. 1. The governing body of any county [may by
2 ordinance or order provide] **shall allow** for the payment of
3 all or any part of current and delinquent real property
4 taxes, in such installments and on such terms as the
5 governing body deems appropriate. [Additionally, the county
6 legislative body may limit the right to pay such taxes in
7 installments to certain classes of taxpayers, as may be
8 prescribed by ordinance or order.] Any delinquent taxes
9 shall bear interest at the rate provided by section 140.100
10 and shall be subject to the fees provided by law.

11 2. The county official charged with the duties of the
12 collector shall issue receipts for any installment payments.

13 3. Installment payments made at any time during a tax
14 year shall not affect the taxpayer's right to protest the
15 amount of such tax payments under applicable provisions of
16 law.

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

17 4. Subsection 1 of this section shall not apply to
18 payment for real property taxes by financial institutions,
19 as defined in section 381.410, who pay tax obligations which
20 they service from escrow accounts, as defined in Title 24,
21 Part 3500, Section 17, Code of Federal Regulation, as
22 amended.

 139.053. 1. The governing body of any county,
2 excluding township counties, [may by ordinance or order
3 provide] **shall allow** for the payment of all or any part of
4 current real and personal property taxes which are owed, at
5 the option of the taxpayer, on an annual, semiannual or
6 quarterly basis at such times as determined by such
7 governing body.

 2. The [ordinance] **governing body** shall provide the
9 method by which the amount of property taxes owed for the
10 current tax year in which the payments are to be made shall
11 be estimated. The collector shall submit to the governing
12 body the procedures by which taxes will be collected
13 [pursuant to the ordinance or order]. The estimate shall be
14 based on the previous tax year's liability. A taxpayer's
15 payment schedule shall be based on the estimate divided by
16 the number of pay periods in which payments are to be made.
17 The taxpayer shall at the end of the tax year pay any
18 amounts owed in excess of the estimate for such year. The
19 county shall at the end of the tax year refund to the
20 taxpayer any amounts paid in excess of the property tax owed
21 for such year. No interest shall be paid by the county on
22 excess amounts owed to the taxpayer. Any refund paid the
23 taxpayer pursuant to this subsection shall be an amount paid
24 by the county only once in a calendar year.

 3. If a taxpayer fails to make an installment payment
26 of a portion of the real or personal property taxes owed to

the county, then such county may charge the taxpayer interest on the amount of property taxes still owed for that year.

4. **[Any] The** governing body **[enacting the ordinance or order specified in this section]** shall **[first]** agree to provide the county collector with reasonable and necessary funds to implement the **[ordinance or order] provisions of this section.**

5. Subsection 1 of this section shall not apply to payment for real property taxes by financial institutions, as defined in section 381.410, who pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended.

140.120. **1.** If it appears to any county commission, that any tract of land or town lot contained in the back tax book is not worth the amount of taxes, interest and cost due thereon, as charged in the back tax book or that the same would not sell for the amount of the taxes, interest and cost, the commission may compromise the taxes with the owner of the tract or lot. Upon payment to the collector of the amount agreed upon, a certificate of redemption shall be issued under the seal of the commission, which shall release the lands from the lien of the state and all taxes due thereon, as charged on the back tax book. If the commission compromises and accepts a less amount than appears to be due on any tract of land or town lot, as charged on said back tax book, the commission shall order the amount so paid to be distributed to the various funds to which the taxes are due, in proportion as the amount received bears to the whole amount charged against the tract or lot.

18 2. Prior to commencing the sale of any property to
19 satisfy delinquent taxes, interest, and penalties, the
20 collector shall, by registered mail, notify the property
21 owner of such property that the property owner may negotiate
22 a compromise on any delinquent taxes, interest, and
23 penalties. Notwithstanding any provision of law to the
24 contrary, any such compromise shall not include a reduction
25 in the amount of property tax owed, but may include an
26 agreement to pay such amount in installments as provided in
27 section 139.052 or 139.053, and may include, at the
28 collector's discretion, a waiver of all or part of interest
29 and penalties owed. If no such agreement is in place by
30 April first, the collector may proceed to sell the property
31 pursuant to this chapter.

140.150. 1. Except as provided in subsection 4 of
2 this section, all lands, lots, mineral rights, and royalty
3 interests on which taxes or special assessments are
4 delinquent and unpaid are subject to sale to discharge the
5 lien for the delinquent and unpaid taxes or unpaid special
6 assessments as provided for in this chapter on the fourth
7 Monday in August of each year.

8 2. No real property, lots, mineral rights, or royalty
9 interests shall be sold for state, county or city taxes or
10 special assessments without judicial proceedings, unless the
11 notice of sale contains the names of all record owners
12 thereof, or the names of all owners appearing on the land
13 tax book and all other information required by law.
14 Delinquent taxes or unpaid special assessments, penalty,
15 interest and costs due thereon may be paid to the county
16 collector at any time before the property is sold therefor.
17 The collector shall send notices to the publicly recorded
18 owner of record before any delinquent and unpaid taxes or

19 unpaid special assessments as specified in this section
20 subject to sale are published. The first notice shall be by
21 first class mail. A second notice shall be sent by
22 certified mail only if the assessed valuation of the
23 property is greater than one thousand dollars. If the
24 assessed valuation of the property is not greater than one
25 thousand dollars, only the first notice shall be required.
26 If any second notice sent by certified mail under this
27 section is returned to the collector unsigned, then notice
28 shall be sent before the sale by first class mail to both
29 the owner of record and the occupant of the real property.
30 The postage for the mailing of the notices shall be paid out
31 of the county treasury, and such costs shall be added to the
32 costs of conducting the sale, and the county treasury shall
33 be reimbursed to the extent that such postage costs are
34 recovered at the sale. The failure of the taxpayer or the
35 publicly recorded owner to receive the notice provided for
36 in this section shall not relieve the taxpayer or publicly
37 recorded owner of any tax liability imposed by law.

38 3. The entry in the back tax book by the county clerk
39 of the delinquent lands, lots, mineral rights, and royalty
40 interests constitutes a levy upon the delinquent lands,
41 lots, mineral rights, and royalty interests for the purpose
42 of enforcing the lien of delinquent and unpaid taxes or
43 unpaid special assessments, together with penalty, interest
44 and costs.

45 **4. Notwithstanding any provision of this chapter or**
46 **chapter 141 to the contrary, for any property that becomes**
47 **delinquent on or after January 1, 2027, a collector shall**
48 **not commence the sale of such property to satisfy delinquent**
49 **taxes, interest, and penalties for a period of fifteen years**
50 **following the date such property becomes delinquent. Upon**

51 the expiration of such fifteen year period, if delinquent
52 taxes, interest, and penalties are still owed on such
53 property, the collector may commence the sale of such
54 property as provided in this chapter or chapter 141. The
55 provisions of this subsection shall not apply to any
56 delinquent property that is abandoned property. For the
57 purposes of this subsection, "abandoned property" shall mean
58 any real property that is delinquent for three or more
59 consecutive years, and for which the collector is unable to
60 contact the property owner. The collector may commence the
61 sale of such abandoned property once it is determined that
62 such property is abandoned.

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