

SECOND REGULAR SESSION

# SENATE BILL NO. 727

89TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR BANKS.

Read 1st time January 14, 1998, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S3259.011

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## AN ACT

To repeal sections 92.715, 140.100 and 141.830, RSMo 1994, relating to the collection of delinquent taxes, and to enact in lieu thereof three new sections relating to the same subject.

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

Section A. Sections 92.715, 140.100 and 141.830, RSMo 1994, are repealed and three new sections enacted in lieu thereof, to be known as sections 92.715, 140.100 and 141.830, to read as follows:

92.715. 1. The collectors of cities operating under the provisions of sections 92.700 to 92.920 shall proceed to collect the taxes contained in the back tax book or record list of the delinquent land and lots in the collector's office as herein required.

2. Any person interested in or the owner of any tract of land or lot contained in the back tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by paying to the proper collector the amount of the original taxes, together with interest from the date of delinquency at the rate of one percent per month with a maximum rate of ten percent per annum and the costs. **For any delinquency occurring after January 1, 1999, the rate shall not exceed the prime rate, which shall mean the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System.**

3. If suit shall have been commenced against any tract of land or town lot for the collection of taxes, the person desiring to redeem any such land before judgment, in addition to the original tax, interest and costs including attorney's fee accruing under this law, shall pay to the city

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

collector all necessary costs incurred in the court where the suit is pending, and the city collector shall account to the clerk of the court in which said suit is filed for the court costs so collected.

4. The provisions of the law with reference to the compromise of taxes shown on the back tax book or recorded list of delinquent land and lots in the collector's office shall apply to and shall also authorize the compromise of any judgment for taxes after the same had been rendered therefor and up to that time when the property shall be sold under execution issued on said judgment; such compromise to be authorized by the same officials and under the same conditions as set forth under existing law for the compromise of taxes. The comptroller of any city operating under the provisions of sections 92.700 to 92.920 shall serve in lieu of the county commission. The comptroller shall also have the right to correct manifest errors.

140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional part thereof. **In any city not within a county which elects to operate under the provisions of this chapter pursuant to section 141.970, RSMo, the maximum penalty on any delinquency occurring after January 1, 1999, shall not exceed the prime rate, which shall mean the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System.**

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

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

2. Any person interested in or the owner of any tract of land or lot contained in the back tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by paying to the proper collector the amount of the original taxes, together with interest from the date of delinquency at the rate of ten percent per annum and the costs until January 1, 1983, and beginning on January 1, 1983, at the rate of eighteen percent per annum and the costs. **For any delinquency occurring after January 1, 1999, the rate shall not exceed the prime rate, which shall mean the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System.**

3. If suit shall have been commenced against any person owing taxes on any tract of land or town lot for the collection of taxes, the person desiring to redeem any such land before judgment, in addition to the original tax, interest and costs including attorney's fee accruing under

this law, shall pay to the city collector all necessary costs incurred in the court where the suit is pending, and the city collector shall account to the clerk of the court in which such suit is filed for the court costs so collected.

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