

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 394

90TH GENERAL ASSEMBLY

Reported from the Committee on Local Government and Economic Development, February 25, 1999, with recommendation that the Senate Committee Substitute do pass.

S1073.03C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 140.110, 242.580, 243.370, 245.210 and 442.380, RSMo 1994, relating to ownership of property, and to enact in lieu thereof five new sections relating to the same subject.

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

Section A. Sections 140.110, 242.580, 243.370, 245.210 and 442.380, RSMo 1994, are repealed and five new sections enacted in lieu thereof, to be known as sections 140.110, 242.580, 243.370, 245.210 and 442.380, to read as follows:

140.110. **1.** The collectors of the respective counties shall collect the taxes contained in the back tax book. Any person interested in or the owner of any tract of land or lot contained in the back tax book may redeem the tract of land or town lot, or any part thereof, from the state's lien thereon, by paying to the proper collector the amount of the original taxes, as charged against the tract of land or town lot described in the back tax book together with interest from the day upon which the tax first became delinquent at the rate specified in section 140.100.

2. All taxes charged on back tax books shall be paid before a county collector accepts any payment for all or any part of real or personal property taxes due and assessed on the current tax books.

242.580. All taxes provided for in sections 242.010 to 242.690 remaining unpaid after December thirty-first of the year for which said taxes were levied shall become delinquent and bear a penalty of [one] **two percent per month, or fractional part thereof**, on the amount of said taxes from date of delinquency until paid, **except that the annual percentage for the penalty shall not exceed eighteen percent per year.** In computing said penalty each fractional part

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

of a month shall be counted as a full month.

243.370. 1. All drainage taxes provided for in this chapter, including maintenance taxes, together with all penalties for default in payment of the same, all costs in collecting the same, including a reasonable attorney's fee to be fixed by the court and taxed as costs in the action brought to enforce payment, shall from date of the levying of the same by the county commission as provided in this chapter, until paid, constitute a lien, to which only the lien of the state for state, county, school and road taxes shall be paramount, upon all of the lands assessed, and shall be collected, in the same manner as state, county and school taxes upon real estate are collected.

2. The said tax shall become delinquent if not paid on or before the thirty-first day of December of the year for which said taxes were levied, and when so delinquent shall bear [interest at the rate] **a penalty of [one] two percent per month, or fractional part thereof, on the amount of said taxes from the date of delinquency until paid, except that the annual percentage for the penalty shall not exceed eighteen percent per year. In computing said penalty,** each fractional **part of a month [being] shall be** counted as a full month.

3. The liens established and declared in this section may and shall be enforced by an action on delinquent tax bills, made and certified by the county collector which shall be instituted in the circuit court without regard to the amount of the claim within six months after December thirty-first of the year for which said taxes were levied. The suit shall be brought by the attorney for the drainage district in the name of, and to the use of, the collector of the revenue, of the county wherein the land lies, against the land or other property, on which such drainage tax has not been paid.

4. The pleadings, process, proceedings, practice and sales, in cases arising under this chapter, shall except as herein provided, be the same as in an action for the enforcement of the state's lien for delinquent general taxes upon real estate. All sales of lands made under this section shall be by the sheriff, as is now provided under the general revenue law. All sheriff's deeds executed and delivered, pursuant to this chapter, shall have the same probative force as deeds executed under judgments for delinquent general state taxes and in actions instituted under this chapter. The same abbreviations shall be allowed and the aforesaid drainage tax book shall have the same probative effect as the back tax bill has in actions for the enforcement of the state's lien for general taxes upon real estate.

5. The title acquired through any sale of lands or other property under the aforesaid proceedings shall be subject to the lien of all subsequent annual installments of drainage tax. In all suits for the collection of delinquent taxes, the judgment for said delinquent taxes and penalty shall also include all costs of suit and a reasonable attorney's fee to be fixed by the court, recoverable the same as the delinquent tax and in the same suit. The proceeds of sales made under and by virtue of this chapter shall be paid at once to the county treasurer and shall be accounted for by him the same as the drainage taxes.

6. The drainage tax books of this district shall be prima facie evidence in all courts of all matters therein contained.

245.210. All taxes provided for in sections 245.010 to 245.280 remaining unpaid after December thirty-first of the year for which said taxes were levied shall become delinquent and bear a penalty of [one] **two** percent per month, **or fractional part thereof**, on the amount of said taxes from date of delinquency until paid, **except that the annual percentage for the penalty shall not exceed eighteen percent per year**. In computing said penalty each fractional part of a month shall be counted as a full month.

442.380. Every instrument in writing that conveys any real estate, or whereby any real estate may be affected, in law or equity, proved or acknowledged and certified in the manner herein prescribed, shall be recorded in the office of the recorder of the county in which such real estate is situated **within sixty days of the transfer of title. The statute of limitations is tolled until such instrument is recorded.**

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Bill

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