

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE SUBSTITUTE

FOR

HOUSE BILL NO. 665

AN ACT

To repeal sections 49.292, 50.160, and 50.172, RSMo, and to enact in lieu thereof four new sections relating to county documents, with a penalty provision.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

Section A. Sections 49.292, 50.160, and 50.172, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 49.292, 50.160, 50.172, and 53.177, to read as follows:

49.292. 1. Notwithstanding any other law to the contrary, the county commission of any county may reject the transfer of title of real property to the county by donation or dedication if the commission determines that such rejection is in the public interest of the county.

2. No transfer of title of real property to the county commission or any other political subdivision by donation or dedication authorized to be recorded in the office of the recorder of deeds shall be valid unless it has been proved or acknowledged. The preparer of the document relating to subsection 1 of this section shall not submit a document to the recorder of deeds for recording unless the acceptance thereof of the grantee named in the document has been proved or

1 acknowledged. No water or sewer line easement shall be construed
2 as a transfer of title of real property under this subsection.

3 50.160. 1. The county commission may:

4 (1) Audit, adjust and settle all accounts to which the
5 county is a party;

6 (2) Order the payment out of the county treasury of any sum
7 of money found to be due by the county on such accounts;

8 (3) Enforce the collection of money due the county;

9 (4) Order suit to be brought on the bond of any delinquent
10 and require the prosecuting attorney for the county to commence
11 and prosecute the same;

12 (5) Issue all necessary process to secure the attendance of
13 any person, whether party or witness, whom it deems necessary to
14 examine in the investigation of any accounts;

15 (6) In order to procure the exhibition or delivery to it of
16 any accounts, books, documents or other papers, it may issue
17 process directed to the person in whose custody or care the
18 accounts, books, documents or other papers may be, commanding him
19 to deliver or transmit the same to such commission, which process
20 shall be served by the sheriff;

21 (7) Examine all parties and witnesses on oath, touching
22 the investigation of any accounts, and if any person being served
23 with such process shall not appear according to the command
24 thereof, without reasonable cause, or if any person in attendance
25 at any hearing or proceeding shall, without reasonable cause,
26 refuse to be sworn or to be examined, or to answer a question or
27 to produce a book or paper, or to subscribe or swear to his
28 deposition, he shall be deemed guilty of a misdemeanor;

1 (8) If it finds it necessary to do so, it may employ an
2 accountant to audit the accounts of the various county officers.

3 2. The county commission shall have the authority to refund
4 penalties, interest, and taxes if the county made an error or
5 omission. If a taxpayer believes that an error or omission has
6 occurred and discovers the error or omission after December
7 thirty-first and the taxpayer has not paid current year taxes
8 owing, the taxpayer shall pay the taxes along with any penalties
9 or interest due and owing. The taxpayer may then submit a
10 request for a refund of penalties, interest, or taxes, in
11 writing, to the county commission. If the county commission
12 approves the refund of penalties, interest, or taxes, then the
13 refund approved by the county commission shall be handled under
14 subsection 5 of section 139.031, RSMo. No penalty or interest,
15 including that found in chapters 52, 139, and 140, RSMo, shall be
16 charged on real property tax when there is clear and convincing
17 evidence that an error or omission was made by the county in
18 determining taxes owed by a taxpayer.

19 50.172. 1. The original of all accounts, vouchers and
20 documents approved or to be approved by the county commission
21 shall be preserved in the office of the county clerk or at some
22 other place approved by the secretary of state pursuant to the
23 provisions of section 28.120, RSMo; and copies thereof shall be
24 given to any person, county, city, town, township and school or
25 special road district interested therein upon payment of the
26 usual fee for copying same. For purposes of this section,
27 "original" shall include any electronic image of an original
28 cancelled check that is the legal equivalent of an original check

1 under the federal Check 21 Act, 12 U.S.C. 5001, et seq., as
2 amended.

3 2. Annually or in accordance with destruction rules adopted
4 by the secretary of state, the county clerk may destroy by
5 burning or by any other method satisfactory to the county
6 commission all paid accounts, vouchers, duplicate receipts,
7 checks and other documents which may have been on file in the
8 office of the county clerk for a period of five years or longer,
9 except such documents as may at the time be the subject of
10 litigation or dispute. The plan for the retention and
11 destruction of financial records shall follow the generally
12 recognized governmental reporting practices.

13 3. Lost or destroyed county checks shall be replaced in
14 accordance with rules of procedure therefor as established by the
15 state auditor in the uniform accounting system established for
16 counties pursuant to the provisions of section 29.180, RSMo.

17 53.177. 1. The provisions of this section shall only apply
18 to any county of the first classification with more than one
19 hundred eighty-four thousand but fewer than one hundred eighty-
20 eight thousand inhabitants.

21 2. The county assessor shall not post more than one
22 photographic image of any single residential property located
23 within such county on the office's website without the owner's
24 consent. The one photographic image posted without specific
25 owner consent shall be only of the front exterior facade. A
26 property owner may consent to additional photographs or sketches
27 or diagrams of improvements of the property being posted on the
28 office's web site by checking a box provided on the assessment

1 form by the county assessor. In no case shall blueprints be
2 maintained by the assessor of such county. This section shall
3 not apply to aerial photographs.

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