

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1316
95TH GENERAL ASSEMBLY

3545S.05T

2010

AN ACT

To repeal sections 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 92.715, 137.180, 137.243, 137.355, 138.431, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.100, 140.110, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.830, and 165.071, RSMo, and to enact in lieu thereof forty-six new sections relating to property taxes.

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

Section A. Sections 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 92.715, 137.180, 137.243, 137.355, 138.431, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.100, 140.110, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.830, and 165.071, RSMo, are repealed and forty-six new sections enacted in lieu thereof, to be known as sections 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 92.715, 137.180, 137.243, 137.355, 138.431, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.100, 140.110, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.535, 141.830, 165.071, 184.500, 184.503, 184.506, 184.509, 184.512, 246.310, to read as follows:

52.230. Each year the collectors of revenue in all counties of the first class not having a charter form of government, and in all second, third and fourth class counties of the state, not under township organization, shall mail to all resident taxpayers, at least thirty days prior to

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

4 delinquent date, a statement of all real and tangible personal property taxes due and assessed on
5 the current tax books in the name of the taxpayers. Such statement shall also include the amount
6 of real and tangible personal property taxes delinquent at the time of the mailing of the statement,
7 including any interest and penalties associated with the delinquent taxes. Such statement shall
8 declare upon its face, or by an attachment thereto, that they are delinquent at the time such
9 statement is mailed for an amount of real or tangible personal property taxes, or both. **A**
10 **collector of revenue or other collection authority charged with the duty of tax or license**
11 **collection may refuse to accept payment not accompanied by such statement. Refusal by**
12 **the collector of revenue to accept payment not accompanied by such statement shall not**
13 **relieve or delay the levy of interest and penalty on any overdue unpaid tax or license.**
14 Collectors shall also mail tax receipts for all the taxes received by mail.

52.290. 1. In all counties except counties having a charter form of government **before**
2 **January 1, 2008**, and any city not within a county, the collector shall collect on behalf of the
3 county a fee for the collection of delinquent and back taxes of seven percent on all sums
4 collected to be added to the face of the tax bill and collected from the party paying the tax.
5 Two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into
6 the county general fund, two-sevenths of the fees collected pursuant to the provisions of this
7 section shall be paid into the tax maintenance fund of the county as required by section 52.312
8 and three-sevenths of the fees collected pursuant to the provisions of this section shall be paid
9 into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo.
10 **Notwithstanding provisions of law to the contrary, an authorization for collection of a fee**
11 **for the collection of delinquent and back taxes in a county's charter, at a rate different than**
12 **the rate allowed by law, shall control.**

13 2. In all counties having a charter form of government, **other than any county adopting**
14 **a charter form of government after January 1, 2008**, and any city not within a county, the
15 collector shall collect on behalf of the county and pay into the county general fund a fee for the
16 collection of delinquent and back taxes of two percent on all sums collected to be added to the
17 face of the tax bill and collected from the party paying the tax except that in a county with a
18 charter form of government and with more than two hundred fifty thousand but less than seven
19 hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the
20 collection of delinquent and back taxes of three percent on all sums collected to be added to the
21 face of the tax bill and collected from the party paying the tax. If a county is required by section
22 52.312 to establish a tax maintenance fund, one-third of the fees collected under this subsection
23 shall be paid into that fund; otherwise, all fees collected under the provisions of this subsection
24 shall be paid into the county general fund.

25 3. Such county collector may accept credit cards as proper form of payment of
26 outstanding delinquent and back taxes due. No county collector may charge a surcharge for
27 payment by credit card.

52.312. Notwithstanding any provisions of law to the contrary, in addition to fees
2 provided for in this chapter, or any other provisions of law in conflict with the provisions of this
3 section, all counties, including any county **adopting a charter form of government after**
4 **January 1, 2008, and any county** with a charter form of government and with more than two
5 hundred fifty thousand but less than seven hundred thousand inhabitants, other than counties
6 having a charter form of government **before January 1, 2008**, and any city not within a county,
7 subject to the provisions of this section, shall establish a fund to be known as the "Tax
8 Maintenance Fund" to be used solely as a depository for funds received or collected for the
9 purpose of funding additional costs and expenses incurred in the office of collector.

52.361. It shall be the duty of the county collector in all counties of the first class not
2 having a charter form of government and in class two counties to prepare and keep in [his] **the**
3 **collector's** office, **electronically or otherwise**, back tax books which shall contain and list all
4 delinquent taxes on real and personal property levied and assessed in the county which remain
5 due and unpaid after the first day of January of each year. Such back tax books shall replace and
6 be in lieu of all "delinquent lists" and other back tax books heretofore prepared by the collector
7 or other county officer.

52.370. All money disbursed by the county collector in counties of the first class not
2 having a charter form of government and in counties of the second class by virtue of [his] **the**
3 **collector's** office shall be paid by **electronic transfer of funds from the collector's account**
4 **into the accounts of the appropriate taxing authorities or by check** signed by the collector
5 and countersigned by the auditor of the county. **All disbursements shall be documented by**
6 **the collector and certified by the auditor.**

54.010. 1. There is created in all the counties of this state the office of county treasurer,
2 except that in those counties having adopted the township alternative form of county government
3 the qualified electors shall elect a county collector-treasurer.

4 2. In counties of classes one and two the qualified electors shall elect a county treasurer
5 at the general election in 1956 and every four years thereafter.

6 3. In counties of the third and fourth classifications the qualified electors shall elect a
7 county treasurer at the general election in the year 1954, and every four years thereafter, except
8 that in those counties having adopted the township alternative form of county government the
9 qualified electors shall elect a county collector-treasurer at the November election in 1956, and
10 every four years thereafter.

11 4. Laws generally applicable to county collectors, their offices, clerks, and deputies shall
12 apply to and govern county collector-treasurers in counties having township organization, except
13 when such general laws and such laws applicable to counties of the third and fourth classification
14 conflict with the laws specifically applicable to county collector-treasurers, their offices, clerks,
15 and deputies in counties having township organization, in which case, such laws shall govern.

16 **5. In the event a county of the third or fourth classification abolishes its township**
17 **form of government under chapter 65, the county collector-treasurer shall assume all**
18 **duties, compensation, fee schedules, and requirements of the collector-treasurer provided**
19 **under sections 54.280 and 54.320.**

 55.140. The county auditor of each county of the first class not having a charter form of
2 government and of each county of the second class shall [countersign] **have access to all**
3 **records, collections, and settlements for** all licenses issued by the county and shall [keep a
4 record of the number, date of issue,] **receive a monthly listing from each office issuing the**
5 **licenses stating** the name of the party or parties to whom issued[, the occupation, the expiration
6 thereof, and amount of money paid therefor, and to whom paid].

 55.190. The county collector of revenue of each county of the first class not having a
2 charter form of government and of each county of the second class shall [make] **provide,**
3 **electronically or otherwise,** a daily report to the auditor of receipts [and balance in his hands,
4 and where deposited], and shall deliver to the auditor each day a deposit slip showing the day's
5 deposit. The collector shall, upon receiving taxes, give [duplicate] **a** numbered tax [receipts,
6 which] **receipt to** the taxpayer [shall take to the auditor to be countersigned by him, one of which
7 the auditor shall retain, and charge the amount thereof to the collector]. The collector shall also
8 [make] **provide, electronically or otherwise,** a daily report to the auditor of all other sums of
9 money collected by [him] **the collector** from any source whatsoever, and in such report shall
10 state [from whom collected, and] on what account[, which sums shall be charged by the auditor
11 to the collector] **collected.** The collector shall[, upon turning] **turn** money over to the county
12 treasurer[, take duplicate receipts therefor and file same immediately with the county auditor]
13 **under section 139.210.**

 67.110. 1. Each political subdivision in the state, except counties and any political
2 subdivision located at least partially within any county with a charter form of government or any
3 political subdivision located at least partially within any city not within a county, shall fix its ad
4 valorem property tax rates as provided in this section not later than September first for entry in
5 the tax books. Each political subdivision located, at least partially, within a county with a charter
6 form of government or within a city not within a county shall fix its ad valorem property tax rates
7 as provided in this section not later than October first for entry in the tax books for each calendar
8 year after December 31, 2008. Before the governing body of each political subdivision of the

9 state, except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its budget
10 officer shall present to its governing body the following information for each tax rate to be
11 levied: the assessed valuation by category of real, personal and other tangible property in the
12 political subdivision as entered in the tax book for the fiscal year for which the tax is to be
13 levied, as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by
14 category of real, personal and other tangible property in the political subdivisions for the
15 preceding taxable year, the amount of revenue required to be provided from the property tax as
16 set forth in the annual budget adopted as provided by this chapter, and the tax rate proposed to
17 be set. Should any political subdivision whose taxes are collected by the county collector of
18 revenue fail to fix its ad valorem property tax rate by [September first] **the date provided under**
19 **this section for such political subdivision**, then no tax rate other than the rate, if any, necessary
20 to pay the interest and principal on any outstanding bonds shall be certified for that year.

21 2. The governing body shall hold at least one public hearing on the proposed rates of
22 taxes at which citizens shall be heard prior to their approval. The governing body shall
23 determine the time and place for such hearing. A notice stating the hour, date and place of the
24 hearing shall be published in at least one newspaper qualified under the laws of the state of
25 Missouri of general circulation in the county within which all or the largest portion of the
26 political subdivision is situated, or such notice shall be posted in at least three public places
27 within the political subdivision; except that, in any county of the first class having a charter form
28 of government, such notice may be published in a newspaper of general circulation within the
29 political subdivision even though such newspaper is not qualified under the laws of Missouri for
30 other legal notices. Such notice shall be published or posted at least seven days prior to the date
31 of the hearing. The notice shall include the assessed valuation by category of real, personal and
32 other tangible property in the political subdivision for the fiscal year for which the tax is to be
33 levied as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category
34 of real, personal and other tangible property in the political subdivision for the preceding taxable
35 year, for each rate to be levied the amount of revenue required to be provided from the property
36 tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates
37 proposed to be set for the various purposes of taxation. The tax rates shall be calculated to
38 produce substantially the same revenues as required in the annual budget adopted as provided
39 in this chapter. Following the hearing the governing body of each political subdivision shall fix
40 the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at
41 such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise
42 available to the taxpayer. Nothing in this section absolves political subdivisions of
43 responsibilities under section 137.073, RSMo, nor to adjust tax rates in event changes in assessed
44 valuation occur that would alter the tax rate calculations.

45 3. Each political subdivision of the state shall fix its property tax rates in the manner
46 provided in this section for each fiscal year which begins after December 31, 1976. New or
47 increased tax rates for political subdivisions whose taxes are collected by the county collector
48 approved by voters after September first of any year shall not be included in that year's tax levy
49 except for any new tax rate ceiling approved pursuant to section 71.800, RSMo.

50 4. In addition to the information required under subsections 1 and 2 of this section, each
51 political subdivision shall also include the increase in tax revenue due to an increase in assessed
52 value as a result of new construction and improvement and the increase, both in dollar value and
53 percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted."; and

 92.715. 1. The collectors of cities operating under the provisions of sections 92.700 to
2 92.920 shall proceed to collect the taxes contained in the back tax book or [record] **recorded** list
3 of the delinquent land and lots in the collector's office as herein required.

4 2. Any person interested in or the owner of any tract of land or lot contained in the back
5 tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem
6 such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by
7 paying to the proper collector the amount of the original taxes, together with interest from the
8 date of delinquency at the rate of [one] **two** percent per month with a maximum rate of [ten]
9 **eighteen** percent per annum and the costs. [For any delinquency occurring after January 1, 2000,
10 the rate shall not exceed the prime rate, which shall mean the average predominant prime rate
11 quoted by commercial banks to large businesses, as determined by the board of governors of the
12 Federal Reserve System.]

13 3. If suit shall have been commenced against any tract of land or town lot for the
14 collection of taxes, the person desiring to redeem any such land before judgment, in addition to
15 the original tax, interest and costs including attorney's fee accruing under this law, shall pay to
16 the city collector all necessary costs incurred in the court where the suit is pending, and the city
17 collector shall account to the clerk of the court in which said suit is filed for the court costs so
18 collected.

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

137.180. 1. Whenever any assessor shall increase the valuation of any real property he shall forthwith notify the record owner of such increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state.

2. Effective January 1, 2009, for all counties with a charter form of government, **other than any county adopting a charter form of government after January 1, 2008**, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of such increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax liability likely to result from such an increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the projected tax liability from the county shall accompany the notice of increased valuation from the assessor.

3. **For all calendar years prior to the first day of January of the year following receipt of software necessary for the implementation of the requirements provided under subsections 4 and 5 of this section from the state tax commission, for any county not subject to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of the previous assessed value and such increase either in person, or by mail directed to the last known address and include in such notice a statement indicating that the change in assessed value may impact the record owner's tax liability and provide all processes and deadlines for appealing determinations of the assessed value of such property. Such notice shall be provided in a font and format sufficient to alert a record owner of the potential impact upon tax liability and the appellate processes available.**

4. Effective January [1, 2011,] **first of the year following receipt of software necessary for the implementation of the requirements provided under this subsection and subsection 5 of this section from the state tax commission**, for all counties not subject to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of such increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax liability likely to result from such an increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of

37 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
38 shall so state. Notice of the projected tax liability from the county shall accompany the notice
39 of increased valuation from the assessor.

40 [4.] **5.** The notice of projected tax liability, required under subsections 2 and [3] 4 of this
41 section, from the county shall include:

42 (1) **The** record owner's name, address, and the parcel number of the property;

43 (2) A list of all political subdivisions levying a tax upon the property of the record
44 owner;

45 (3) The projected tax rate for each political subdivision levying a tax upon the property
46 of the record owner, and the purpose for each levy of such political subdivisions;

47 (4) The previous year's tax rates for each individual tax levy imposed by each political
48 subdivision levying a tax upon the property of the record owner;

49 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
50 upon the property of the record owner;

51 (6) The contact information for each political subdivision levying a tax upon the property
52 of the record owner;

53 (7) A statement identifying any projected tax rates for political subdivisions levying a
54 tax upon the property of the record owner, which were not calculated and provided by the
55 political subdivision levying the tax; and

56 (8) The total projected property tax liability of the taxpayer.

57 **6. In addition to the requirements provided under subsections 1, 2, and 5 of this**
58 **section, effective January 1, 2011, in any county with a charter form of government and**
59 **with more than one million inhabitants, whenever any assessor shall notify a record owner**
60 **of any change in assessed value, such assessor shall provide notice that information**
61 **regarding the assessment method and computation of value for such property is available**
62 **on the assessor's website and provide the exact website address at which such information**
63 **may be accessed. Such notification shall provide the assessor's contact information to**
64 **enable taxpayers without internet access to request and receive information regarding the**
65 **assessment method and computation of value for such property.**

137.243. 1. To determine the "projected tax liability" required by subsections 2 and 3
2 of section 137.180, subsection 2 of section 137.355, and subsection 2 of section 137.490, the
3 assessor, on or before March first of each **odd-numbered** tax year, shall provide the clerk with
4 the assessment book which for this purpose shall contain the real estate values for that year, the
5 prior year's state assessed values, and the prior year's personal property values. On or before
6 March fifteenth, the clerk shall make out an abstract of the assessment book showing the
7 aggregate amounts of different kinds of real, personal, and other tangible property and the

8 valuations of each for each political subdivision in the county, or in the city for any city not
9 within a county, entitled to levy ad valorem taxes on property except for municipalities
10 maintaining their own tax or assessment books. The governing body of each political
11 subdivision or a person designated by the governing body shall use such information to
12 informally project a nonbinding tax levy for that year and return such projected tax levy to the
13 clerk no later than April eighth. The clerk shall forward such information to the collector who
14 shall then calculate and, no later than April thirtieth, provide to the assessor the projected tax
15 liability for each real estate parcel for which the assessor intends to mail a notice of increase
16 pursuant to sections 137.180, 137.355, and 137.490.

17 2. Political subdivisions located at least partially within two or more counties, which are
18 subject to divergent time requirements, shall comply with all requirements applicable to each
19 such county and may utilize the most recent available information to satisfy such requirements.

20 3. Failure by an assessor to timely provide the assessment book or notice of increased
21 assessed value, as provided in this section, may result in the state tax commission withholding
22 all or a part of the moneys provided under section 137.720 and all state per-parcel reimbursement
23 funds which would otherwise be made available to such assessor.

24 4. Failure by a political subdivision to provide the clerk with a projected tax levy in the
25 time prescribed under this section shall result in a twenty percent reduction in such political
26 subdivision's tax rate for the tax year, unless such failure is a direct result of a delinquency in the
27 provision of, or failure to provide, information required by this section by the assessor or the
28 clerk. If a political subdivision fails to provide the projected tax rate as provided in this section,
29 the clerk shall notify the state auditor who shall, within seven days of receiving such notice,
30 estimate a nonbinding tax levy for such political subdivision and return such to the clerk. The
31 clerk shall notify the state auditor of any applicable reduction to a political subdivision's tax rate.

32 5. Any taxing district wholly within a county with a township form of government may,
33 through a request submitted by the county clerk, request that the state auditor's office estimate
34 a nonbinding projected tax rate based on the information provided by the county clerk. The
35 auditor's office shall return the projected tax rate to the county clerk no later than April eighth.

36 6. The clerk shall deliver the abstract of the assessment book to each taxing district with
37 a notice stating that their projected tax rates be returned to the clerk by April eighth.

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation
3 of any real property, he shall forthwith notify the record owner of the increase either in person
4 or by mail directed to the last known address, and if the address of the owner is unknown notice
5 shall be given by publication in two newspapers published in the county.

6 **2. For all calendar years prior to the first day of January of the year following**
7 **receipt of software necessary for the implementation of the requirements provided under**
8 **subsections 3 and 4 of this section from the state tax commission, whenever any assessor**
9 **shall increase the valuation of any real property, he or she shall forthwith notify the record**
10 **owner on or before June fifteenth of the previous assessed value and such increase either**
11 **in person, or by mail directed to the last known address and include on the face of such**
12 **notice, in no less than twelve point font, the following statement: NOTICE TO**
13 **TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE**
14 **YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST.**
15 **IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS**
16 **INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE**
17 **(INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR**
18 **COUNTY ASSESSOR.**

19 **3. Effective January [1, 2011,] first of the year following receipt of software**
20 **necessary for the implementation of the requirements provided under this subsection and**
21 **subsection 4 of this section from the state tax commission, if an assessor increases the**
22 **valuation of any real property, the assessor, on or before June fifteenth, shall notify the record**
23 **owner of the increase and, in a year of general reassessment, the county shall notify the record**
24 **owner of the projected tax liability likely to result from such an increase either in person or by**
25 **mail directed to the last known address, and, if the address of the owner is unknown, notice shall**
26 **be given by publication in two newspapers published in the county. Notice of the projected tax**
27 **liability from the county shall accompany the notice of increased valuation from the assessor.**

28 **[3.] 4. The notice of projected tax liability, required under subsection [2] 3 of this**
29 **section, from the county shall include:**

- 30 (1) Record owner's name, address, and the parcel number of the property;
- 31 (2) A list of all political subdivisions levying a tax upon the property of the record
32 owner;
- 33 (3) The projected tax rate for each political subdivision levying a tax upon the property
34 of the record owner, and the purpose for each levy of such political subdivisions;
- 35 (4) The previous year's tax rates for each individual tax levy imposed by each political
36 subdivision levying a tax upon the property of the record owner;
- 37 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
38 upon the property of the record owner;
- 39 (6) The contact information for each political subdivision levying a tax upon the property
40 of the record owner;

41 (7) A statement identifying any projected tax rates for political subdivisions levying a
42 tax upon the property of the record owner, which were not calculated and provided by the
43 political subdivision levying the tax; and

44 (8) The total projected property tax liability of the taxpayer.

138.431. 1. To hear and decide appeals pursuant to section 138.430, the commission
2 shall appoint one or more hearing officers. The hearing officers shall be subject to supervision
3 by the commission. No person shall participate on behalf of the commission in any case in
4 which such person is an interested party.

5 2. The commission may assign such appeals as it deems fit to a hearing officer for
6 disposition.

7 **(1) The assignment shall be deemed made when the scheduling order is first issued**
8 **by the commission and signed by the hearing officer assigned, unless another hearing**
9 **officer is assigned to the case for disposition by other language in said order.**

10 **(2) A change of hearing officer, or a reservation of the appeal for disposition as**
11 **described in subsection 3 of this section, shall be ordered by the commission in any appeal**
12 **upon the timely filing of a written application by a party to disqualify the hearing officer**
13 **assigned. The application shall be filed within thirty days from the assignment of any**
14 **appeal to a hearing officer and need not allege or prove any cause for such change and**
15 **need not be verified. No more than one change of hearing officer shall be allowed for each**
16 **party in any appeal.**

17 3. The commission may, in its discretion, reserve such appeals as it deems fit to be heard
18 and decided by the full commission, a quorum thereof, or any commissioner, subject to the
19 provisions of section 138.240, and, in such case, the decision shall be final, subject to judicial
20 review in the manner provided in subsection 4 of section 138.470.

21 [3.] 4. The manner in which appeals shall be presented and the conduct of hearings shall
22 be made in accordance with rules prescribed by the commission for determining the rights of the
23 parties; provided that, the commission, with the consent of all the parties, may refer an appeal
24 to mediation. The commission shall promulgate regulations for mediation pursuant to this
25 section. No regulation or portion of a regulation promulgated pursuant to the authority of this
26 section shall become effective unless it has been promulgated pursuant to the provisions of
27 chapter 536, RSMo. There shall be no presumption that the assessor's valuation is correct. A
28 full and complete record shall be kept of all proceedings. All testimony at any hearing shall be
29 recorded but need not be transcribed unless the matter is further appealed.

30 [4.] 5. Unless an appeal is voluntarily dismissed, a hearing officer, after affording the
31 parties reasonable opportunity for fair hearing, shall issue a decision and order affirming,
32 modifying, or reversing the determination of the board of equalization, and correcting any

33 assessment which is unlawful, unfair, improper, arbitrary, or capricious. The commission may,
34 prior to the decision being rendered, transfer to another hearing officer the proceedings on an
35 appeal determination before a hearing officer. The complainant, respondent-assessor, or other
36 party shall be duly notified of a hearing officer's decision and order, together with findings of fact
37 and conclusions of law. Appeals from decisions of hearing officers shall be made pursuant to
38 section 138.432.

39 [5.] 6. All decisions issued pursuant to this section or section 138.432 by the commission
40 or any of its duly assigned hearing officers shall be issued no later than sixty days after the
41 hearing on the matter to be decided is held or the date on which the last party involved in such
42 matter files his or her brief, whichever event later occurs.

139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed
2 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such
3 taxpayer desiring to pay any current taxes under protest **or while paying taxes based upon a**
4 **disputed assessment** shall, at the time of paying such taxes, **make full payment of the current**
5 **tax bill before the delinquency date and** file with the collector a written statement setting forth
6 the grounds on which the protest is based. The statement shall include the true value in money
7 claimed by the taxpayer if disputed. **An appeal before the state tax commission shall not be**
8 **dismissed on the grounds that a taxpayer failed to file a written statement when paying**
9 **taxes based upon a disputed assessment.**

10 2. [For all tax years beginning on or after January 1, 2009, any taxpayer desiring to
11 protest any current taxes shall make full payment of the current tax bill and file with the collector
12 a written statement setting forth the grounds on which the protest is based.

13 3.] Upon receiving payment of current taxes under protest pursuant to subsection 1 of
14 this section or upon receiving from the state tax commission or the circuit court notice of an
15 appeal from the state tax commission or the circuit court pursuant to section 138.430, RSMo,
16 **along with full payment of the current tax bill before the delinquency date,** the collector
17 shall disburse to the proper official all portions of taxes not protested or not disputed by the
18 taxpayer and shall impound in a separate fund all portions of such taxes which are protested or
19 in dispute. Every taxpayer protesting the payment of current taxes under subsection 1 [or 2] of
20 this section shall, within ninety days after filing his protest, commence an action against the
21 collector by filing a petition for the recovery of the amount protested in the circuit court of the
22 county in which the collector maintains his office. If any taxpayer so protesting his taxes under
23 subsection 1 [or 2] of this section shall fail to commence an action in the circuit court for the
24 recovery of the taxes protested within the time prescribed in this subsection, such protest shall
25 become null and void and of no effect, and the collector shall then disburse to the proper official
26 the taxes impounded, and any interest earned thereon, as provided above in this subsection.

27 [4.] 3. No action against the collector shall be commenced by any taxpayer who has,
28 effective for the current tax year, filed with the state tax commission or the circuit court a timely
29 and proper appeal of the assessment of the taxpayer's property. The portion of taxes in dispute
30 from an appeal of an assessment shall be impounded in a separate fund and the commission in
31 its decision and order issued pursuant to chapter 138, RSMo, or the circuit court in its judgment
32 may order all or any part of such taxes refunded to the taxpayer, or may authorize the collector
33 to release and disburse all or any part of such taxes.

34 [5.] 4. Trial of the action for recovery of taxes protested under subsection 1 [or 2] of this
35 section in the circuit court shall be in the manner prescribed for nonjury civil proceedings, and,
36 after determination of the issues, the court shall make such orders as may be just and equitable
37 to refund to the taxpayer all or any part of the current taxes paid under protest, together with any
38 interest earned thereon, or to authorize the collector to release and disburse all or any part of the
39 impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing
40 authorities. Either party to the proceedings may appeal the determination of the circuit court.

41 [6.] 5. All the county collectors of taxes, and the collector of taxes in any city not within
42 a county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax
43 liability in the following taxable year and subsequent consecutive taxable years until the taxpayer
44 has received credit in full for any real or personal property tax mistakenly or erroneously levied
45 against the taxpayer and collected in whole or in part by the collector. Such application shall be
46 filed within three years after the tax is mistakenly or erroneously paid. The governing body, or
47 other appropriate body or official of the county or city not within a county, shall make available
48 to the collector funds necessary to make refunds under this subsection by issuing warrants upon
49 the fund to which the mistaken or erroneous payment has been credited, or otherwise.

50 [7.] 6. No taxpayer shall receive any interest on any money paid in by the taxpayer
51 erroneously.

52 [8.] 7. All protested taxes impounded under protest under subsection 1 [or 2] of this
53 section and all disputed taxes impounded under notice as required by section 138.430, RSMo,
54 shall be invested by the collector in the same manner as assets specified in section 30.260,
55 RSMo, for investment of state moneys. A taxpayer who is entitled to a refund of protested or
56 disputed taxes shall also receive the interest earned on the investment thereof. If the collector
57 is ordered to release and disburse all or part of the taxes paid under protest or dispute to the
58 proper official, such taxes shall be disbursed along with the proportional amount of interest
59 earned on the investment of the taxes due the particular taxing authority.

60 [9.] 8. **Any taxing authority may request to be notified by the county collector of**
61 **current taxes paid under protest. Such request shall be in writing and submitted** on or
62 before [March] **February** first next following the delinquent date of **current** taxes paid under

63 protest or disputed, **and** the county collector shall [notify any] **provide such information on or**
64 **before March first of the same year to the requesting** taxing authority of the taxes paid under
65 protest and disputed taxes which would be received by such taxing authority if the funds were
66 not the subject of a protest or dispute. Any taxing authority may apply to the circuit court of the
67 county or city not within a county in which a collector has impounded protested or disputed taxes
68 under this section and, upon a satisfactory showing that such taxing authority would receive such
69 impounded tax funds if they were not the subject of a protest or dispute and that such taxing
70 authority has the financial ability and legal capacity to repay such impounded tax funds in the
71 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall
72 order, pendente lite, the disbursement of all or any part of such impounded tax funds to such taxing
73 authority. The circuit court issuing an order under this subsection shall retain jurisdiction of such
74 matter for further proceedings, if any, to compel restitution of such tax funds to the taxpayer.
75 In the event that any protested or disputed tax funds refunded to a taxpayer were disbursed to a
76 taxing authority under this subsection instead of being held and invested by the collector under
77 subsection 8 of this section, such taxing authority shall pay the taxpayer entitled to the refund
78 of such protested or disputed taxes the same amount of interest, as determined by the circuit
79 court having jurisdiction in the matter, such protested or disputed taxes would have earned if
80 they had been held and invested by the collector.

81 [10.] **9.** No appeal filed from the circuit court's or state tax commission's determination
82 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any
83 court of last review modifying that determination shall be binding on the parties, and the decision
84 rendered shall be complied with by the party affected by any modification within ninety days of
85 the date of such decision. No taxpayer shall receive any interest on any additional award of
86 refund, and the collector shall not receive any interest on any ordered return of refund in whole
87 or in part.

139.040. A county or city collector, or other collection authority charged with the duty
2 of tax or license collection is authorized but not obligated to accept cash, personal check,
3 business check, money order, credit card, or electronic transfers of funds for any tax or license
4 payable to the county. The collection authority may refuse to accept any medium of exchange
5 at the discretion of the collection authority **including any medium of exchange submitted**
6 **without the statement of property taxes due and assessed as required by section 52.230.**
7 Refusal by the collection authority to accept alternative means of payment beyond those
8 approved by the collection authority shall not relieve an obligor of the obligor's tax or license
9 obligation nor shall it delay the levy of interest and penalty on any overdue unpaid tax or license
10 obligation pending submission of a form or payment approved by the collection authority.

139.140. **Except as provided in section 52.361**, the personal delinquent lists allowed
2 to any collector shall be delivered to the collector and when [his] **the collector's** term of office
3 expires then to [his] **the** successor, who shall be charged with the full amount thereof, and shall
4 account therefor as for other moneys collected by [him] **the collector**. When [he] **the collector**
5 makes [his] **the** next annual settlement [he] **the collector** shall return the lists to the clerk of the
6 county commission, and in the city of St. Louis the lists and the uncollected tax bills to the
7 comptroller of the city, and shall be entitled to credit for the amount [he] **the collector** has been
8 unable to collect. The lists and bills shall be delivered to [his] **the collector's** successor, and so
9 on until the whole are collected.

139.150. And in making collections on the said personal delinquent lists, the said
2 collectors, **except collectors in counties of the first or second classifications**, shall give
3 duplicate receipts therefor, one to be delivered to the person paying the same, and the other to
4 be filed with the clerk of the county commission, who shall charge the collector therewith.

139.210. 1. Every county collector and [ex officio county collector] **collector-treasurer**,
2 **other than the county collector of revenue of each county of the first or second**
3 **classifications and**, except in the city of St. Louis, shall, on or before the fifth day of each
4 month, file with the county clerk a detailed statement, verified by affidavit of all state, county,
5 school, road and municipal taxes, and of all licenses by [him] **the collector** collected during the
6 preceding month, and shall, except for tax payments made pursuant to section 139.053, on or
7 before the fifteenth day of the month, pay the same, less [his] **the collector's** commissions, into
8 the county treasuries and to the director of revenue.

9 2. **The county collector of revenue of each county of the first or second**
10 **classifications shall, before the fifteenth day of each month, file with the county clerk and**
11 **auditor a detailed statement, verified by affidavit, of all state, county, school, road, and**
12 **municipal taxes and of all licenses collected by the collector during the preceding month,**
13 **and shall, except for tax payments made under section 139.053, on or before the fifteenth**
14 **day of the month, pay such taxes and licenses, less commissions, into the treasuries of the**
15 **appropriate taxing entities and to the director of revenue.**

16 3. It shall be the duty of the county clerk, and [he] **the clerk** is hereby required, to
17 forward immediately a certified copy of such detailed statement to the director of revenue, who
18 shall keep an account of the state taxes with the collector.

139.220. Every collector of the revenue having made settlement, according to law, of
2 county revenue [by him] collected or received **by the collector**, shall pay the amount found due
3 into the county treasury, and the treasurer shall give him duplicate receipts therefor, one of which
4 shall be filed in the office of the clerk of the county commission, who shall grant [him] **the**
5 **collector** full quietus under the seal of the commission.

140.050. 1. **Except as provided in section 52.361**, the county clerk shall file the delinquent lists in [his] **the county clerk's** office and within ten days thereafter make, under the seal of the commission, the lists into a back tax book as provided in section 140.060.

2. **Except as provided in section 52.361**, when completed, the clerk shall deliver the book to the collector taking duplicate receipts therefor, one of which [he] **the clerk** shall file in [his] **the clerk's** office and the other [he] **the clerk** shall file with the director of revenue. The clerk shall charge the collector with the aggregate amount of taxes, interest, and clerk's fees contained in the back tax book.

3. The collector shall collect such back taxes and may levy upon, seize and distrain tangible personal property and may sell such property for taxes.

4. In the city of St. Louis, the city comptroller or other proper officer shall return the back tax book together with the uncollected tax bills within thirty days to the city collector.

5. If any county commission or clerk **in counties not having a county auditor** fails to comply with section 140.040, and this section, to the extent that the collection of taxes cannot be enforced by law, the county commission or clerk, or their successors in office, shall correct such omissions at once and return the back tax book to the collector who shall collect such taxes.

140.070. All back taxes, of whatever kind, whether state, county or school, or of any city or incorporated town, which return delinquent tax lists to the county collector to collect, appearing due upon delinquent real estates shall be extended in the back tax book made under this chapter **or chapter 52**. In case the collector of any city or town has omitted or neglected to return to the county collector a list of delinquent lands and lots, as required by section 140.670, the present authorities of the city or town may cause the delinquent list to be certified, as by that section contemplated, and the delinquent taxes shall be by the county clerk put upon the back tax book and collected by the collector under authority of this chapter.

140.080. **Except as provided in section 52.361**, the county clerk and the county collector shall compare the back tax book with the corrected delinquent land list made pursuant to sections 140.030 and 140.040 respectively, and the clerk shall certify on the delinquent land list on file in [his] **the clerk's** office that the list has been properly entered in the back tax book and shall attach a certificate at the end of the back tax book that it contains a true copy of the delinquent land list on file in [his] **the collector's** office.

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, 2000, shall not exceed the prime rate, which shall mean

7 the average predominant prime rate quoted by commercial banks to large businesses, as
8 determined by the Board of Governors of the Federal Reserve System.]

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

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

7 2. Any payment for personal property taxes received by the county collector shall first
8 be applied to **the oldest of** any back delinquent personal taxes on the back tax book before a
9 county collector accepts any payment for all or any part of personal property taxes due and
10 assessed on the current tax book.

11 3. Any payment for real property taxes received by the county collector shall first be
12 applied to **the oldest of any** back delinquent taxes on the same individual parcel of real estate
13 on the back tax book before a county collector accepts payment for real property taxes due and
14 assessed on the current tax book.

15 4. Subsection 3 of this section shall not apply to payment for real property taxes by
16 financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they
17 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal
18 Regulations.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or
2 neighborhood improvement district special assessments are delinquent and unpaid are subject
3 to sale to discharge the lien for the delinquent and unpaid taxes or unpaid special assessments
4 as provided for in this chapter on the fourth Monday in August of each year.

5 2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county
6 or city taxes or special assessments without judicial proceedings, unless the notice of sale
7 contains the names of all record owners thereof, or the names of all owners appearing on the land
8 tax book and all other information required by law. Delinquent taxes or unpaid special
9 assessments, penalty, interest and costs due thereon may be paid to the county collector at any
10 time before the property is sold therefor. **The collector shall send notices to the publicly**
11 **recorded owner of record before any delinquent and unpaid taxes or unpaid special**
12 **assessments as specified in this section subject to sale are published. The first notice shall**
13 **be by first class mail. A second notice shall be sent by certified mail only if the assessed**

14 valuation of the property is greater than one thousand dollars. If the assessed valuation
15 of the property is not greater than one thousand dollars, only the first notice shall be
16 required. If any second notice sent by certified mail under this section is returned to the
17 collector unsigned, then notice shall be sent before the sale by first class mail to both the
18 owner of record and the occupant of the real property. The postage for the mailing of the
19 notices shall be paid out of the county treasury, and such costs shall be added to the costs
20 of conducting the sale, and the county treasury shall be reimbursed to the extent that such
21 postage costs are recovered at the sale. The failure of the taxpayer or the publicly recorded
22 owner to receive the notice provided for in this section shall not relieve the taxpayer or
23 publicly recorded owner of any tax liability imposed by law.

24 3. The entry in the back tax book by the county clerk of the delinquent lands, lots,
25 mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral
26 rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes
27 or unpaid special assessments as provided in section 67.469, RSMo, together with penalty,
28 interest and costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant
2 to this chapter or unpaid special assessments as provided in section 67.469, RSMo, relating to
3 the collection of delinquent and back taxes and unpaid special assessments and providing for
4 foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings
5 therefor shall be commenced within three years after delinquency of such taxes and unpaid
6 special assessments, and any sale held pursuant to initial proceedings commenced within such
7 period of three years shall be deemed to have been in compliance with the provisions of said law
8 insofar as the time at which such sales are to be had is specified therein; provided further, that
9 in suits or actions to collect delinquent drainage and/or levee assessments on real estate such
10 suits or actions shall be commenced within three years after delinquency, otherwise no suit or
11 action therefor shall be commenced, had or maintained, except that the three-year limitation
12 described in this subsection shall not be applicable if any written instrument conveys any real
13 estate having a tax-exempt status, if such instrument causes such real estate to again become
14 taxable real property and if such instrument has not been recorded in the office of the recorder
15 in the county in which the real estate has been situated. Such three-year limitation shall only be
16 applicable once the recording of the title has occurred.

17 2. [In order to enable county and city collectors to be able to collect delinquent and back
18 taxes and unpaid special assessments,] The county auditor in all counties having a county auditor
19 shall annually audit [and list all delinquent and back taxes and unpaid special assessments]
20 **collections, deposits, and supporting reports of the collector** and provide a copy of such audit
21 [and list] to the county collector and to the governing body of the county. A copy of the audit

22 [and list] may be provided to [city collectors] **all applicable taxing entities** within the county
23 at the discretion of the county collector.

140.170. 1. Except for lands described in subsection 7 of this section, the county
2 collector shall cause a copy of the list of delinquent lands and lots to be printed in some
3 newspaper of general circulation published in the county, for three consecutive weeks, one
4 insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth
5 Monday in August.

6 2. In addition to the names of all record owners or the names of all owners appearing on
7 the land tax book it is only necessary in the printed and published list to state in the aggregate
8 the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

9 3. To the list shall be attached and in like manner printed and published a notice of said
10 lands and lots stating that said land and lots will be sold at public auction to discharge the taxes,
11 penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such
12 county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day
13 and continuing from day to day thereafter until all are offered.

14 4. The county collector, on or before the day of sale, shall insert at the foot of the list on
15 his record a copy of the notice and certify on his record immediately following the notice the
16 name of the newspaper of the county in which the notice was printed and published and the dates
17 of insertions thereof in the newspaper.

18 5. The expense of such printing shall be paid out of the county treasury and shall not
19 exceed the rate provided for in chapter 493, RSMo, relating to legal publications, notices and
20 advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the
21 costs of the sale of any land or lot contained in the list.

22 6. The county collector shall cause the affidavit of the printer, editor or publisher of the
23 newspaper in which the list of delinquent lands and notice of sale was published, as provided by
24 section 493.060, RSMo, with the list and notice attached, to be recorded in the office of the
25 recorder of deeds of the county, and the recorder shall not charge or receive any fees for
26 recording the same.

27 7. The county collector may have a separate list of such lands, without legal descriptions
28 or the names of the record owners, printed in a newspaper of general circulation published in
29 such county for three consecutive weeks before the sale of such lands for a parcel or lot of land
30 that:

31 (1) Has an assessed value of [five hundred] **one thousand** dollars or less and has been
32 advertised previously; or

33 (2) Is a lot in a development of twenty or more lots and such lot has an assessed value
34 of [five hundred] **one thousand** dollars or less. The notice shall state that legal descriptions and

35 the names of the record owners of such lands shall be posted at any county courthouse within the
36 county and the office of the county collector.

37 **8. If, in the opinion of the county collector, an adequate legal description of the**
38 **delinquent land and lots cannot be obtained through researching the documents available**
39 **through the recorder of deeds, the collector may commission a professional land surveyor**
40 **to prepare an adequate legal description of the delinquent land and lots in question. The**
41 **costs of any commissioned land survey deemed necessary by the county collector shall be**
42 **taxed as part of the costs of the sale of any land or lots contained in the list prepared under**
43 **this section.**

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

5 2. The person offering at said sale to pay the required sum for a tract shall be considered
6 the purchaser of such land; provided, no sale shall be made to any person **or designated agent**
7 who is currently delinquent on any tax payments on any property, other than a delinquency on
8 the property being offered for sale, and who does not sign an affidavit stating such at the time
9 of sale. Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale.
10 No bid shall be received from any person not a resident of the state of Missouri [until such
11 person] **or a foreign corporation or entity all deemed nonresidents. A nonresident** shall file
12 with said collector an agreement in writing consenting to the jurisdiction of the circuit court of
13 the county in which such sale shall be made, and also filing with such collector an appointment
14 of some citizen of said county as agent of said [purchaser] **nonresident**, and consenting that
15 service of process on such agent shall give such court jurisdiction to try and determine any suit
16 growing out of or connected with such sale for taxes. **After the delinquent auction sale, any**
17 **certificate of purchase shall be issued to the agent. After meeting the requirements of**
18 **section 140.405, the property shall be conveyed to the agent on behalf of the nonresident,**
19 **and the agent shall thereafter convey the property to the nonresident.**

20 3. All such written consents to jurisdiction and selective appointments shall be preserved
21 by the county collector and shall be binding upon any person or corporation claiming under the
22 person consenting to jurisdiction and making the appointment herein referred to; provided
23 further, that in the event of the death, disability or refusal to act of the person appointed as agent
24 of said nonresident [purchaser] the county clerk shall become the appointee as agent of said
25 nonresident [purchaser].

140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or
2 collector of any county within the state of Missouri, and the same sells for a greater amount than

3 the debt or taxes and all costs in the case it shall be the duty of the sheriff or collector of the
4 county, when such sale has been or may hereafter be made, to make a written statement
5 describing each parcel or tract of land sold by him for a greater amount than the debt or taxes and
6 all costs in the case together with the amount of surplus money in each case. The statement shall
7 be subscribed and sworn to by the sheriff or collector making it before some officer competent
8 to administer oaths within this state, and then presented to the county commission of the county
9 where the sale has been or may be made; and on the approval of the statement by the
10 commission, the sheriff or collector making the same shall pay the surplus money into the county
11 treasury, take the receipt in duplicate of the treasurer for the [overplus] **surplus** of money and
12 retain one of the duplicate receipts himself and file the other with the county commission, and
13 thereupon the commission shall charge the treasurer with the amount.

14 2. The treasurer shall place such moneys **in the county treasury to be held for the use**
15 **and benefit of the person entitled to such moneys or** to the credit of the school fund of the
16 county, to be held in trust for the term of three years for the **publicly recorded** owner or owners
17 **of the property sold at the delinquent land tax auction** or their legal representatives. At the
18 end of three years, if such fund shall not be called for, then it shall become a permanent school
19 fund of the county.

20 3. County commissions shall compel owners or agents to make satisfactory proof of their
21 claims before receiving their money; provided, that no county shall pay interest to the claimant
22 of any such fund.

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

9 2. [No] A certificate of purchase shall [issue] **be issued** as to such sales, [but] **and** the
10 purchaser at such sales shall be entitled to the issuance and delivery of a collector's deed upon
11 completion of title search action as specified in section 140.405.

12 3. If any lands or lots are not sold at such third offering, then the collector, in his
13 discretion, need not again advertise or offer such lands or lots for sale more often than once every
14 five years after the third offering of such lands or lots, and such offering shall toll the operation
15 of any applicable statute of limitations.

16 4. A purchaser at any sale subsequent to the third offering of any land or lots, **whether**
17 **by the collector or a trustee as provided in section 140.260**, shall be entitled to the immediate
18 issuance and delivery of a collector's deed and there shall be no period of redemption from such
19 **post-third year** sales; provided, however, before any purchaser at a sale to which this section
20 is applicable shall be entitled to a collector's deed it shall be the duty of the collector to demand,
21 and the purchaser to pay, in addition to his bid, all taxes due and unpaid on such lands or lots that
22 become due and payable on such lands or lots subsequent to the date of the taxes included in
23 such advertisement and sale. **The collector's deed or trustee's deed shall have priority over**
24 **all other liens or encumbrances on the property sold except for real property taxes.**

25 5. In the event the real purchaser at any sale to which this section is applicable shall be
26 the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the
27 nonpayment of which such lands or lots were sold, then no collector's deed shall [issue] **be**
28 **issued** to such purchaser, or to anyone acting for or on behalf of such purchaser, without
29 payment to the collector of such additional amount as will discharge in full all delinquent taxes,
30 penalty, interest and costs.

140.260. 1. It shall be lawful for the county commission of any county, and the
2 comptroller, mayor and president of the board of assessors of the city of St. Louis, to designate
3 and appoint a suitable person or persons with discretionary authority to bid at all sales to which
4 section 140.250 is applicable, and to purchase at such sales all lands or lots necessary to protect
5 all taxes due and owing and prevent their loss to the taxing authorities involved from inadequate
6 bids.

7 2. Such person or persons so designated are hereby declared as to such purchases and
8 as titleholders pursuant to collector's deeds issued on such purchases, to be trustees for the
9 benefit of all funds entitled to participate in the taxes against all such lands or lots so sold.

10 3. Such person or persons so designated shall not be required to pay the amount bid on
11 any such purchase but the collector's deed issuing on such purchase shall recite the delinquent
12 taxes for which said lands or lots were sold, the amount due each respective taxing authority
13 involved, and that the grantee in such deed or deeds holds title as trustee for the use and benefit
14 of the fund or funds entitled to the payment of the taxes for which said lands or lots were sold.

15 4. The costs of all collectors' deeds, the recording of same and the advertisement of such
16 lands or lots shall be paid out of the county treasury in the respective counties and such fund as
17 may be designated therefor by the authorities of the city of St. Louis.

18 5. All lands or lots so purchased shall be sold and deeds ordered executed and delivered
19 by such trustees upon order of the county commission of the respective counties and the
20 comptroller, mayor and president of the board of assessors of the city of St. Louis, and the
21 proceeds of such sales shall be applied, first, to the payment of the costs incurred and advanced,

22 and the balance shall be distributed pro rata to the funds entitled to receive the taxes on the lands
23 or lots so disposed of, **as provided in section 140.230.**

24 6. Upon appointment of any such person or persons to act as trustee as herein designated
25 a certified copy of the order making such appointment shall be delivered to the collector, and if
26 such authority be revoked a certified copy of the revoking order shall also be delivered to the
27 collector.

28 7. Compensation to trustees as herein designated shall be payable solely from proceeds
29 derived from the sale of lands purchased by them as such trustees and shall be fixed by the
30 authorities herein designated, but not in excess of ten percent of the price for which any such
31 lands and lots are sold by the trustees; provided further, that if at any such sale any person bid
32 a sufficient amount to pay in full all delinquent taxes, penalties, interest and costs, then the
33 trustees herein designated shall be without authority to further bid on any such land or lots. **If**
34 **a third party is a successful bidder and there are excess proceeds, such proceeds shall be**
35 **distributed as provided in section 140.230.**

36 8. If the county commission of any county does not designate and appoint a suitable
37 person or persons as trustee or trustees, so appointed, or the trustee or trustees do not accept
38 property after the third offering where no sale occurred then it shall be at the discretion of the
39 collector to sell such land subsequent to the third offering of such land and lots at any time and
40 for any amount.

140.290. 1. After payment shall have been made the county collector shall give the
2 purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry
3 a numerical number and which shall describe the land so purchased, each tract or lot separately
4 stated, the total amount of the tax, with penalty, interest and costs, and the year or years of
5 delinquency for which said lands or lots were sold, separately stated, and the aggregate of all
6 such taxes, penalty, interest and costs, and the sum bid on each tract.

7 2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax,
8 penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also
9 be noted in the certificate of purchase, in a separate column to be provided therefor. Such
10 certificate of purchase shall also recite the name and address of the owner or reputed owner if
11 known, and if unknown then the party or parties to whom each tract or lot of land was assessed,
12 together with the address of such party, if known, and shall also have incorporated therein the
13 name and address of the purchaser. Such certificate of purchase shall also contain the true date
14 of the sale and the time when the purchaser will be entitled to a deed for said land, if not
15 redeemed as in this chapter provided, and the rate of interest that such certificate of purchase
16 shall bear, which rate of interest shall not exceed the sum of ten percent per annum. Such

17 certificate shall be authenticated by the county collector, who shall record the same in a
18 permanent record book in his office before delivery to the purchaser.

19 3. Such certificate shall be assignable, but no assignment thereof shall be valid unless
20 endorsed on such certificate and acknowledged before some officer authorized to take
21 acknowledgment of deeds and an entry of such assignment entered in the record of said
22 certificate of purchase in the office of the county collector.

23 4. For each certificate of purchase issued, including the recording of the same, the county
24 collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the purchaser and
25 treated as a part of the cost of the sale, and so noted on the certificate. For noting any assignment
26 of any certificate the county collector shall be entitled to a fee of twenty-five cents, to be paid
27 by the person requesting such recital of assignment, and which shall not be treated as a part of
28 the cost of the sale. **For each certificate of purchase issued, as a part of the cost of the sale,**
29 **the purchaser shall pay to the collector the fee necessary to record such certificate of**
30 **purchase in the office of the county recorder. The collector shall record the certificate of**
31 **purchase before delivering such certificate of purchase to the purchaser.**

32 5. No collector shall be authorized to issue a certificate of purchase to any nonresident
33 of the state of Missouri [or to enter a recital of any assignment of such certificate upon his record
34 to a nonresident of the state, until such purchaser or assignee of such purchaser, as the case may
35 be, shall have complied] , **however, any nonresident as described in subsection 2 of section**
36 **140.190 may appoint an agent, and such agent shall comply** with the provisions of section
37 140.190 pertaining to a nonresident [purchasers].

38 **6. This section shall not apply to any post-third year tax sale, except for**
39 **nonresidents as provided in subsection 5 of this section.**

140.310. 1. The purchaser of any tract or lot of land at sale for delinquent taxes,
2 homesteads excepted, shall at any time after one year from the date of sale be entitled to the
3 immediate possession of the premises so purchased during the redemption period provided for
4 in this law, unless sooner redeemed; provided, however, any owner or occupant of any tract or
5 lot of land purchased may retain possession of said premises by making a written assignment of,
6 or agreement to pay, rent certain or estimated to accrue during such redemption period or so
7 much thereof as shall be sufficient to discharge the bid of the purchaser with interest thereon as
8 provided in the certificate of purchase.

9 2. The purchaser, his heirs or assigns, may enforce his rights under said written
10 assignment or agreement in any manner now authorized or hereafter authorized by law for the
11 collection of delinquent and unpaid rent; provided further, nothing herein contained shall
12 operate to the prejudice of any owner not in default and whose interest in the tract or lot of land
13 is not encumbered by the certificate of purchase, nor shall it prejudice the rights of any occupant

14 of any tract or lot of land not liable to pay taxes thereon nor such occupant's interest in any
15 planted, growing or unharvested crop thereon.

16 3. Any additions or improvements made to any tract or lot of land by any occupant
17 thereof, as tenant or otherwise, and made prior to such tax sale, which such occupant would be
18 permitted to detach and remove from the land under his contract of occupancy shall also, to the
19 same extent, be removable against the purchaser, his heirs or assigns.

20 4. Any rent collected by the purchaser, his heirs or assigns, shall operate as a payment
21 upon the amount due the holder of such certificate of purchase, and such amount or amounts,
22 together with the date paid and by whom shall be endorsed as a credit upon said certificate, and
23 which said sums shall be taken into consideration in the redemption of such land, as provided
24 for in this chapter.

25 5. Any purchaser, heirs or assigns, in possession within the period of redemption against
26 whom rights of redemption are exercised shall be protected in the value of any planted, growing
27 and/or unharvested crop on the lands redeemed in the same manner as such purchaser, heirs or
28 assigns would be protected in valuable and lasting improvements made upon said lands after the
29 period of redemption and referred to in section 140.360.

30 **6. The one-year redemption period shall not apply to third year tax sales, but the**
31 **ninety-day redemption period as provided in section 140.405 shall apply to such sales.**
32 **There shall be no redemption period for a post-third year tax sale, or any offering**
33 **thereafter.**

140.340. 1. The owner or occupant of any land or lot sold for taxes, or any other persons
2 having an interest therein, may redeem the same at any time during the one year next ensuing,
3 in the following manner: by paying to the county collector, for the use of the purchaser, his heirs
4 or assigns, the full sum of the purchase money named in his certificate of purchase and all the
5 cost of the sale, **including the cost to record the certificate of purchase as required in section**
6 **140.290, the fee necessary for the collector to record the release of such certificate of**
7 **purchase, and the cost of the title search and mailings of notification required in sections**
8 **140.150 to 140.405,** together with interest at the rate specified in such certificate, not to exceed
9 ten percent annually, except on a sum paid by a purchaser in excess of the delinquent taxes due
10 plus costs of the sale, no interest shall be owing on the excess amount, with all subsequent taxes
11 which have been paid thereon by the purchaser, his heirs or assigns, with interest at the rate of
12 eight percent per annum on such taxes subsequently paid, and in addition thereto the person
13 redeeming any land shall pay the costs incident to entry of recital of such redemption.

14 2. Upon deposit with the county collector of the amount necessary to redeem as herein
15 provided, it shall be the duty of the county collector to mail to the purchaser, his heirs or assigns,

16 at the last post office address if known, and if not known, then to the address of the purchaser
17 as shown in the record of the certificate of purchase, notice of such deposit for redemption.

18 3. Such notice, given as herein provided, shall stop payment to the purchaser, his heirs
19 or assigns, of any further interest or penalty.

20 4. In case the party purchasing said land, his heirs or assigns, fails to take a tax deed for
21 the land so purchased within six months after the expiration of the one year next following the
22 date of sale, no interest shall be charged or collected from the redemptioner after that time.

140.405. **1.** Any person purchasing property at a delinquent land tax auction shall not
2 acquire the deed to the real estate, as provided for in section **140.250 or 140.420**, until the person
3 meets [with the following requirement or until such person makes affidavit that a title search has
4 revealed no publicly recorded deed of trust, mortgage, lease, lien or claim on the real estate] **the**
5 **requirements of this section, except that such requirements shall not apply to post-third**
6 **year sales, which shall be conducted under subsection 4 of section 140.250. The purchaser**
7 **shall obtain a title search report from a licensed attorney or licensed title company**
8 **detailed the ownership and encumbrances on the property. Such title search report shall**
9 **be declared invalid if the effective date is more than one hundred twenty days from the**
10 **date the purchaser applies for a collector's deed under section 140.250 or 140.420.**

11 **2.** At least ninety days prior to the date when a purchaser is authorized to acquire the
12 deed, the purchaser shall notify **the owner of record and** any person who holds a publicly
13 recorded **unreleased** deed of trust, mortgage, lease, lien, **judgment**, or **any other publicly**
14 **recorded** claim upon that real estate of [the latter person's right to redeem such person's publicly
15 recorded security or claim] **such person's right to redeem the property.** Notice shall be sent
16 by **both first class mail and** certified mail **return receipt requested** to [any such person,
17 including one who was the publicly recorded owner of the property sold at the delinquent land
18 tax auction previous to such sale, at] such person's last known available address. [Failure of the
19 purchaser to comply with this provision shall result in such purchaser's loss of all interest in the
20 real estate.] **If the certified mail return receipt is returned signed, the first class mail notice**
21 **is not returned, the first class mail notice is refused where noted by the United States Postal**
22 **Service, or any combination thereof, notice shall be presumed received by the recipient.**
23 **At the conclusion of the applicable redemption period, the purchaser shall make an**
24 **affidavit in accordance with subsection 4 of this section.**

25 **3.** **If the owner of record or any other publicly recorded claim on the property**
26 **intends to transfer ownership or execute any additional liens or encumbrances on the**
27 **property, such owner shall first redeem such property under section 140.340. The failure**
28 **to comply with redeeming the property first before executing any of such actions or**
29 **agreements on the property shall require the owner of record or any other publicly**

30 recorded claim on the property to reimburse the purchaser for the total bid as recorded
31 on the certificate of purchase and all the costs of the sale required in sections 140.150 to
32 140.405.

33 **4. In the case that both the certified notice return receipt card is returned unsigned**
34 **and the first class mail is returned for any reason except refusal, where the notice is**
35 **returned undeliverable, then the purchaser shall attempt additional notice and certify in**
36 **the purchaser's affidavit to the collector that such additional notice was attempted and by**
37 **what means.**

38 **5. The purchaser shall notify the county collector by affidavit of the date that every**
39 **required notice was sent to the owner of record and, if applicable, any other publicly**
40 **recorded claim on the property. To the affidavit, the purchaser shall attach a copy of a**
41 **valid title search report as described in subsection 1 of this section as well as completed**
42 **copies of the following for each recipient:**

43 **(1) First class mail;**

44 **(2) Certified mail notice;**

45 **(3) Addressed envelopes as they appeared immediately before mailing;**

46 **(4) Certified mail receipt as it appeared upon its return; and**

47 **(5) Any returned regular mailed envelopes.**

48 **As provided in this section, at such time the purchaser notifies the collector by affidavit**
49 **that all the ninety days' notice requirements of this section have been met, the purchaser**
50 **is authorized to acquire the deed, provided that a collector's deed shall not be acquired**
51 **before the expiration date of the redemption period as provided in section 140.340.**

52 **6. If any real estate is purchased at a third-offering tax auction and has a publicly**
53 **recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly**
54 **recorded claim upon the real estate under this section, the purchaser of said property [at a**
55 **third-offering tax auction shall notify anyone with a publicly recorded deed of trust, mortgage,**
56 **lease, lien or claim upon the real estate pursuant to this section] shall within forty-five days**
57 **after the purchase at the sale notify such person of the person's right to redeem the**
58 **property within ninety days from the postmark date on the notice. Notice shall be sent by**
59 **both first class mail and certified mail return receipt requested to such person's last known**
60 **available address. [Once] The purchaser [has notified] shall notify the county collector by**
61 **affidavit [that proper notice has been given, anyone with a publicly recorded deed of trust,**
62 **mortgage, lease, lien or claim upon the property] of the date the required notice was sent to**
63 **the owner of record and, if applicable, any other publicly recorded claim on the property,**
64 **that such person shall have ninety days to redeem said property or be forever barred from**
65 **redeeming said property.**

66 7. If the county collector chooses to have the title search done then the county collector
67 [must comply with all provisions of this section, and] may charge the purchaser the cost of the
68 title search before giving the purchaser a deed pursuant to section 140.420.

69 **8. If the property is redeemed, the person redeeming the property shall pay the**
70 **costs incurred by the purchaser in providing notice under this section. Recoverable costs**
71 **on any property sold at a tax sale shall include the title search, postage, and costs for the**
72 **recording of any certificate of purchase issued and for recording the release of such**
73 **certificate of purchase and all the costs of the sale required in sections 140.150 to 140.405.**

74 **9. Failure of the purchaser to comply with this section shall result in such**
75 **purchaser's loss of all interest in the real estate.**

 140.420. If no person shall redeem the lands sold for taxes within **the applicable**
2 **redemption period of** one year from the **date of the sale or within the ninety-day notice as**
3 **specified in section 140.405 for a third-year tax sale**, at the expiration thereof, and on
4 production of **the** certificate of purchase, the collector of the county in which the sale of such
5 lands took place shall execute to the purchaser, his heirs or assigns, in the name of the state, a
6 conveyance of the real estate so sold, which shall vest in the grantee an absolute estate in fee
7 simple, subject, however, to all claims thereon for unpaid taxes except such unpaid taxes existing
8 at time of the purchase of said lands and the lien for which taxes was inferior to the lien for taxes
9 for which said tract or lot of land was sold.

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

12 **2. Upon the granting by the court of temporary possession of any property under**
13 **section 447.632 and again upon the approval by the court of a sheriff's deed under section**
14 **447.625, the circuit court shall direct payment to the county collector of all principal land**
15 **taxes theretofore paid into the circuit court. In addition, in any order granting a sheriff's**
16 **deed under section 447.625, the court shall also order the permanent extinguishment of**
17 **liability against the grantee of the sheriff's deed, and all successors in interest; excepting**

18 **however, any defendant in such action, for penalties, interest, attorney fees, and court costs**
19 **arising from actions to collect delinquent land taxes due on the subject property. The**
20 **funds paid into the court for land taxes shall then be paid to the county collector. If an**
21 **owner of such a property moves the court for restoration of the subject property under**
22 **section 447.638, the owner shall pay into the circuit court all land tax amounts currently**
23 **due and owing on the property, including all statutory penalties, interest, attorney fees, and**
24 **court costs retroactive to the date of accrual.**

25 **3. If the party which brought the action under sections 447.620 to 447.640 dismisses**
26 **its action prior to gaining temporary possession of the property, it shall recover any**
27 **amounts paid into the circuit court prior to that date for principal land taxes.**

28 **4. In the event that an owner of the tax parcel regains possession under section**
29 **447.638, the party which brought the action under sections 447.620 to 447.640 shall recover**
30 **from that owner an amount equal to that paid into the court by said party and paid to the**
31 **county collector under this section, and shall be granted judgment thereon.**

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

4 2. Any person interested in or the owner of any tract of land or lot contained in the back
5 tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem
6 such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by
7 paying to the proper collector the amount of the original taxes, together with interest from the
8 date of delinquency at the rate of ten percent per annum and the costs until January 1, 1983, and
9 beginning on January 1, 1983, at the rate of **two percent per month, not to exceed** eighteen
10 percent per annum and the costs. [For any delinquency occurring after January 1, 2000, the rate
11 shall not exceed the prime rate, which shall mean the average predominant prime rate quoted by
12 commercial banks to large businesses, as determined by the Board of Governors of the Federal
13 Reserve System.]

14 3. If suit shall have been commenced against any person owing taxes on any tract of land
15 or town lot for the collection of taxes, the person desiring to redeem any such land before
16 judgment, in addition to the original tax, interest and costs including attorney's fee accruing
17 under this law, shall pay to the city collector all necessary costs incurred in the court where the
18 suit is pending, and the city collector shall account to the clerk of the court in which such suit
19 is filed for the court costs so collected.

165.071. 1. At least once in every month the county collector in all counties of the first
2 and second classifications and the collector-treasurer in counties having township organization
3 shall pay over to the treasurer of the school board of all seven-director districts all moneys

4 received and collected by the **county collector and the** collector-treasurer to which the board
5 is entitled and take duplicate receipts from the treasurer, one of which the **county collector and**
6 **the** collector-treasurer shall file with the secretary of the school board and the other the
7 collector-treasurer shall file in his or her settlement with the county commission.

8 2. The county collector in counties of the third and fourth classification, except in
9 counties under township organization, shall pay over to the county treasurer at least once in every
10 month all moneys received and collected by the county collector which are due each school
11 district and shall take duplicate receipts therefor, one of which the county collector shall file in
12 his or her settlement with the county commission. The county treasurer in such counties shall
13 pay over to the treasurer of the school board of seven-director districts, at least once in every
14 month, all moneys so received by the county treasurer to which the board is entitled. Upon
15 payment the county treasurer shall take duplicate receipts from the treasurer of the school board,
16 one of which the county treasurer shall file with the secretary of the school board, and the other
17 [he] **the county treasurer** shall file in his or her settlement with the county commission.

184.500. As used in sections 184.500 to 184.512, unless the context clearly requires
2 **otherwise, the following terms mean:**

3 (1) **"Commission", the governing body of the Kansas City Zoological District;**

4 (2) **"Eligible charter county", any county with a charter form of government and**
5 **with more than six hundred thousand but fewer than seven hundred thousand inhabitants;**

6 (3) **"Eligible county or eligible counties", any eligible charter county or eligible**
7 **noncharter county;**

8 (4) **"Eligible noncharter county", any county of the first classification with more**
9 **than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand**
10 **inhabitants, any county of the first classification with more than seventy-three thousand**
11 **seven hundred but fewer than seventy-three thousand eight hundred inhabitants, and any**
12 **county of the first classification with more than eighty-two thousand but fewer than**
13 **eighty-two thousand one hundred inhabitants;**

14 (5) **"District", a political subdivision of this state, to be known as "The Kansas City**
15 **Zoological District", which shall be created under the provisions of sections 184.500 to**
16 **184.512 and composed of eligible counties which act to create, or to become a part of, the**
17 **district in accordance with the provisions of section 184.503;**

18 (6) **"Organizations", nonprofit and tax exempt social, civic, or community**
19 **organizations and associations that are dedicated to the development, provision, operation,**
20 **supervision, promotion, or support of zoological activities;**

21 (7) **"Zoological activities", the establishment and maintenance of zoological**
22 **facilities and related buildings; acquisition and care of species for display and study in a**

23 zoological facility; educational and cultural programs relating to zoological matters;
24 artistic, historical, intellectual, or social programs that relate to zoological matters; and
25 such other collateral activities as may be necessary to maintain and carry out other
26 activities provided under sections 184.500 to 184.512;

27 (8) "Zoological facilities", facilities operated or used for participation or
28 engagement in zoological activities.

184.503. 1. The governing body of any eligible county may, by resolution, authorize
2 the creation of or participation in a district, and may impose a sales tax on all retail sales
3 made within the eligible county which are subject to sales tax under chapter 144. The tax
4 authorized in this section shall not exceed one-fourth of one percent, and shall be imposed
5 solely for the purpose of funding the support of zoological activities within the district. The
6 tax authorized in this section shall be in addition to all other sales taxes imposed by law,
7 and shall be stated separately from all other charges and taxes. Such creation of or
8 participation in such district and the levy of the sales tax may be accomplished individually
9 or on a cooperative basis with another eligible county or other eligible counties for
10 financial support of the district. A petition requesting such creation of or participation in
11 such district and the levy of the sales tax for the purpose of funding the support of
12 zoological activities within the district may also be filed with the governing body, and shall
13 be signed by not less than the number of qualified electors of an eligible county equal to
14 five percent of the number of ballots cast and counted at the last preceding gubernatorial
15 election held in such county. No such resolution adopted or petition presented under this
16 section shall become effective unless the governing body of the eligible county submits to
17 the voters residing within the eligible county at a state general, primary, or special election
18 a proposal to authorize the governing body of the eligible county to create or participate
19 in a district and to impose a tax under this section. The county election official shall give
20 legal notice at least sixty days prior to such general or primary election or special election
21 in at least two newspapers that such proposition or propositions shall be submitted at the
22 next general or primary election or special election held for submission of this proposition.
23 The resolution or proposition shall be printed on the ballot and in the notice of election.

24 2. The ballot for the proposition in any county shall be in substantially the
25 following form:

26 "Shall a retail sales tax of (insert amount, not to exceed one-quarter of one
27 percent) be levied and collected for the benefit of the Kansas City Zoological District,
28 which shall be created and consist of the county(s) of (insert name of counties), for
29 the support of zoological activities with the district?

30 YES NO"

31 The governing body of the county may place additional language on the ballot to describe
32 the use or allocation of the funds.

33 3. In the event that a majority of the voters voting on such proposition in such
34 county at said election cast votes for the proposition, then the district shall be deemed
35 established and the tax rate for such subdistrict shall be deemed in full force and effect as
36 of the first day of the year following the year of said election and the governing body of
37 such county may proceed with the performance of all things necessary and incidental to
38 participation in the district. The results of the aforesaid election shall be certified by the
39 election officials of such county to the governing body of such county not less than thirty
40 days after the day of election. In the event the proposition shall fail to receive a majority
41 of the votes "FOR", then such proposition shall not be resubmitted at any election held
42 within one year of the date of the election the proposition was rejected. Any such
43 resubmissions of such proposition shall substantially comply with the provisions of sections
44 184.500 to 184.515.

45 4. Except as modified in this section, all provisions of sections 32.085 and 32.087
46 shall apply to the tax imposed under this section.

47 5. All sales taxes collected by the director of revenue from the tax authorized by this
48 section on behalf of the district, less one percent for cost of collection, which shall be
49 deposited in the state's general revenue fund after payment of premiums for surety bonds,
50 as provided in section 32.087, shall be deposited in a special trust fund, which is hereby
51 created, to be known as the "Kansas City Zoological District Sales Tax Trust Fund". The
52 moneys in the Kansas City Zoological District Sales Tax Trust Fund shall not be deemed
53 to be state funds and shall not be commingled with any funds of the state. The director of
54 revenue shall keep accurate records of the amount of money collected and deposited in the
55 trust fund and the records shall be open to the inspection of officers of the district, the
56 counties composing the district, and the public. Not later than the tenth day of each month
57 the director of revenue shall distribute all moneys deposited in the Kansas City Zoological
58 District Sales Tax Trust Fund during the preceding month to the district.

59 6. The director of revenue may make refunds from the amounts in the Kansas City
60 Zoological District Sales Tax Trust Fund and credited to the district for erroneous
61 payments and overpayments made, and may redeem dishonored checks and drafts
62 deposited to the credit of the district. If the district abolishes the tax, the county shall
63 notify the director of revenue of the action at least ninety days prior to the effective date
64 of the repeal and the director of revenue may order retention in the Kansas City Zoological
65 District Sales Tax Trust Fund, for a period of one year, of two percent of the amount
66 collected after receipt of such notice to cover possible refunds or overpayment of the tax

67 and to redeem dishonored checks and drafts deposited to the credit of such account. After
68 one year has elapsed after the effective date of abolition of the tax in the district, the
69 director of revenue shall remit the balance in the account to the district and close the
70 account of the district. The director of revenue shall notify the district of each instance of
71 any amount refunded or any check redeemed from receipts due the district.

72 **7. Any of the eligible counties composing the Kansas City Zoological District may**
73 **withdraw from the district by adoption of a resolution and approval of the resolution by**
74 **a majority of the qualified electors of the county, in the same manner provided in this**
75 **section for creating or becoming a part of the district. The governing body of a**
76 **withdrawing county shall provide for the sending of formal written notice of withdrawal**
77 **from the district to the governing body of the other county or each of the other counties**
78 **comprising the district. Actual withdrawal shall not take effect until ninety days after**
79 **notice has been sent. A withdrawing county shall not be relieved from any obligation that**
80 **such county may have assumed or incurred by reason of being a part of the district,**
81 **including, but not limited to, the retirement of any outstanding bonded indebtedness of the**
82 **district.**

184.506. 1. The district shall be governed by the commission, which shall be a body
2 **corporate and politic and subdivision of the state and shall be composed of resident**
3 **electors, as follows:**

4 **(1) One member of the governing body of each eligible county that is a part of the**
5 **district, who shall be appointed by a majority vote of such county's governing body;**

6 **(2) One member of the Kansas City, Missouri Board of Parks and Recreation, who**
7 **shall be appointed by a majority vote of such board;**

8 **(3) One member shall be the executive director of the Kansas City Zoo;**

9 **(4) One member shall be appointed by the governing body of each eligible county**
10 **which establishes the district under section 184.503 in the following manner:**

11 **(a) The Friends of the Zoo Inc shall provide the names of three individuals to the**
12 **governing body of each eligible county. Each individual named shall be at least twenty-one**
13 **years of age, a resident of such eligible county, and a registered voter of such eligible**
14 **county;**

15 **(b) Within sixty days of receiving the three names provided under paragraph (a)**
16 **of this subdivision, the governing body of each eligible charter county shall select by a**
17 **majority vote one individual from the three names provided under paragraph (a) of this**
18 **subdivision who shall then serve as a member of the district's commission for a term**
19 **described under subsection 2 of this section. Within sixty days of receiving the three names**
20 **provided under paragraph (a) of this subdivision, the governing body of each eligible**

21 noncharter county shall select by unanimous vote one individual from the three names
22 provided under paragraph (a) of this subdivision who shall then serve as a member of the
23 district's commission for a term described under subsection 2 of this section.

24 2. The term of each commissioner, initially appointed by a county governing body,
25 shall expire concurrently with such commissioner's tenure as a county officer or three
26 years after the date of appointment as a commissioner, whichever occurs first. The term
27 of each succeeding commissioner shall expire concurrently with such successor
28 commissioner's tenure as a county officer or four years after the date of appointment as
29 a commissioner, whichever occurs first. The term of the commissioner initially appointed
30 by the Kansas City, Missouri Board of Parks and Recreation shall expire concurrently with
31 such commissioner's tenure as a member of the Kansas City, Missouri Board of Parks and
32 Recreation, or one year after the date of appointment as a commissioner, whichever occurs
33 first. The term of each commissioner succeeding a commissioner appointed by the Kansas
34 City, Missouri Board of Parks and Recreation shall expire concurrently with such
35 successor commissioner's tenure as a member of the Kansas City, Missouri Board of Parks
36 and Recreation or four years after the date of appointment as a commissioner, whichever
37 occurs first. The term of each commissioner initially appointed by the governing body of
38 an eligible county shall expire four years after the date of appointment as a commissioner.
39 The term of each commissioner succeeding a commissioner appointed by the governing
40 body of an eligible county shall expire four years after the date of appointment as
41 commissioner. If an eligible county withdraws under subsection 7 of section 184.503, then
42 the position of commissioner appointed by such eligible county ends on the date on which
43 the withdrawal becomes effective. The term of the executive director of the Kansas City
44 Zoo shall not expire but shall transfer automatically to the current executive director of
45 the Kansas City Zoo or any interim director. Any vacancy occurring in a commissioner
46 position for reasons other than expiration of terms of office shall be filled for the unexpired
47 term by appointment in the same manner that the original appointment was made. Any
48 commissioner may be removed for cause by the appointing authority of the commissioner.

49 3. The commission shall select annually, from its membership, a chairperson, a vice
50 chairperson, and a treasurer. The treasurer shall be bonded in such amounts as the
51 commission may require.

52 4. The commission may appoint such officers, agents, and employees as it may
53 require for the performance of its duties, and shall determine the qualifications and duties
54 and fix the compensation of such officers, agents, and employees.

55 **5. The commission shall fix the time and place at which its meetings shall be held.**
56 **Meetings shall be held within the district and shall be open to the public. Public notice**
57 **shall be given of all meetings.**

58 **6. A majority of the commissioners shall constitute, in the aggregate, a quorum for**
59 **the transaction of business. No action of the commission shall be binding unless taken at**
60 **a meeting at which at least a quorum is present, and unless a majority of the commissioners**
61 **present at such meeting, shall vote in favor thereof. In the event a quorum is present and**
62 **there is a tie vote on a pending motion, the executive director of the Kansas City Zoo shall**
63 **have the power to break the tie by exercising an additional vote. No action of the**
64 **commission taken at a meeting thereof shall be binding unless the subject of such action**
65 **is included in a written agenda for such meeting, the agenda and notice of meeting having**
66 **been mailed to each commissioner by postage-paid first class mail at least fourteen**
67 **calendar days prior to the meeting.**

68 **7. The commissioners shall be subject to the provisions of the laws of this state,**
69 **which relate to conflicts of interest, in any zoological activity supported by the district or**
70 **commission or in any other business transaction of the district or commission. A**
71 **commissioner shall disclose any conflict of interest in writing to the other commissioners**
72 **and shall abstain from voting on any matter relating to such facility, organization, or**
73 **activity or such business transaction, except that the executive director of Kansas City Zoo**
74 **shall not be required to abstain from voting on matters relating to the Kansas City Zoo.**

75 **8. Commissioners shall enjoy official immunity under the common law for any**
76 **action at law or equity, or other legal proceeding against any commissioner relating to any**
77 **act or omission of the commissioner arising out of his or her performance of duties as a**
78 **commissioner. If any action at law or equity, or other legal proceeding, shall be brought**
79 **against any commissioner for any act or omission arising out of the performance of duties**
80 **as a commissioner, the commissioner shall be indemnified in whole and held harmless by**
81 **the commission for any judgment or decree entered against the commissioner and, further,**
82 **shall be defended at the cost of expense of the commission in any such proceeding.**

184.509. 1. The commission shall adopt a seal and suitable bylaws governing its
2 **management and procedure. The commission shall have the power to contract and to be**
3 **contracted with, and to sue and to be sued. The commission may own and acquire, by gift,**
4 **purchase, lease, or devise, zoological facilities within the territory of the district. The**
5 **commission may plan, construct, operate, and maintain and contract for the operation and**
6 **maintenance of zoological facilities within the territory of the district. The commission**
7 **may sell, lease, donate, transfer, or otherwise dispose of zoological facilities within the**
8 **territory of the district. The commission may receive for any of its purposes and functions**

9 any contributions or moneys appropriated by counties or cities and may solicit and receive
10 any and all donations, and grants of money, equipment, supplies, materials, and services
11 from any state or the United States or any agency thereof, or from any institution,
12 foundation, organization, person, firm, or corporation, and may utilize and dispose of the
13 same.

14 2. At any time following five years from the date of creation of the Kansas City
15 Zoological District, the commission may borrow moneys for the planning, construction,
16 equipping, operation, maintenance, repair, extension, expansion, or improvement of any
17 zoological facility by:

18 (1) Issuing notes, bonds or other instruments in writing of the commission in
19 evidence of the sum or sums to be borrowed. No notes, bonds or other instruments in
20 writing shall be issued pursuant to this subsection until the issuance of such notes, bonds
21 or instruments has been submitted to and approved by a majority of the qualified electors
22 of the district voting at an election called and held thereon. Such election shall be called
23 and held in the manner provided by law;

24 (2) Issuing refunding notes, bonds or other instruments in writing for the purpose
25 of refunding, extending or unifying the whole or any part of its outstanding indebtedness
26 from time to time, whether evidenced by notes, bonds or other instruments in writing.
27 Such refunding notes, bonds or other instruments in writing shall not exceed in amount the
28 principal of the outstanding indebtedness to be refunded and the accrued interest thereon
29 to the date of such refunding;

30 (3) Providing that all notes, bonds and other instruments in writing issued
31 hereunder shall or may be payable, both as to principal and interest, from sales tax
32 revenues authorized under this compact and disbursed to the district by counties
33 comprising the district, admissions and other revenues collected from the use of any
34 zoological facility or facilities constructed hereunder, or from any other resources of the
35 commission, and further may be secured by a mortgage or deed of trust upon any property
36 interest of the commission; and

37 (4) Prescribing the details of all notes, bonds or other instruments in writing, and
38 of the issuance and sale thereof. The commission shall have the power to enter into
39 covenants with the holders of such notes, bonds or other instruments in writing, not
40 inconsistent with the powers granted herein, without further legislative authority.

41 3. The commission may provide donations, contributions, and grants or other
42 support, financial or otherwise for, or in aid of, zoological activities in counties that are
43 part of the district. In determining whether to provide any such support the commission
44 shall consider the following factors:

45 **(1) The commission's primary purpose is to support the maintenance and operation**
46 **of the Kansas City Zoo through donations, contributions, grants, and other financial**
47 **support;**

48 **(2) The economic impact upon the district;**

49 **(3) The benefit to citizens of the district and to the general public;**

50 **(4) The contribution to the quality of life and popular image of the district;**

51 **(5) The breadth of popular appeal within and outside the district; and**

52 **(6) Any other factor deemed appropriate by the commission.**

53 **4. The commission may provide for actual and necessary expenses of commissioners**
54 **incurred in the performance of their official duties.**

55 **5. The commission shall cause to be prepared annually a report on the operations**
56 **and transactions conducted by the commission during the preceding year. The report shall**
57 **be submitted to the governing bodies of the counties comprising the district, to the**
58 **governing body of each county that appoints a commissioner, to the Kansas City, Missouri**
59 **Board of Parks and Recreation, and to the executive board of Friends of the Zoo, Inc. The**
60 **commission shall publish the annual report in the official county newspaper of each of the**
61 **counties comprising the district.**

62 **6. The commission has the power to perform all other necessary and incidental**
63 **functions and duties and to exercise all other necessary and appropriate powers not**
64 **inconsistent with the constitution or laws of this state to effectuate the same.**

65 **7. Nothing in this section shall be construed as granting the commission authority**
66 **or power to manage the Kansas City Zoo or to retain title to, or control over, the lands**
67 **occupied by the Kansas City Zoo.**

184.512. 1. The moneys necessary to finance administrative operations of the
2 **Kansas City zoological district for the first six months after its creation shall be**
3 **appropriated to the commission by the counties comprising the district. Thereafter, the**
4 **moneys necessary to finance the operation of the Kansas City zoological district shall be**
5 **taken from the Kansas City zoological district sales tax fund, established under the**
6 **provisions of section 184.503.**

7 **2. The commission shall not incur any indebtedness or obligation of any kind, nor**
8 **shall the commission pledge the credit of either or any of the counties comprising the**
9 **district, except as authorized in section 184.509. The budget of the district shall be**
10 **prepared, adopted, and published as provided by law for other political subdivisions of this**
11 **state.**

12 **3. This commission shall keep accurate accounts of all receipts and disbursements.**
13 **The receipts and disbursements of the commission shall be audited yearly by a certified or**

14 **licensed public accountant and the report of the audit shall be included in and become a**
15 **part of the annual report of the commission.**

16 **4. The accounts of the commission shall be open at any reasonable time for**
17 **inspection by duly authorized representatives of the counties comprising the district, the**
18 **cities that appoint a commissioner, the executive committee of Friends of the Zoo, Inc., and**
19 **other persons authorized by the commission.**

246.310. The provisions of section 262.802 shall not apply to any drainage district
2 **or levee district formed pursuant to the laws of this state.**

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