

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1316
95TH GENERAL ASSEMBLY

Reported from the Committee on Jobs, Economic Development and Local Government, May 3, 2010, with recommendation that the Senate Committee Substitute do pass.

TERRY L. SPIELER, Secretary.

3545S.05C

AN ACT

To repeal sections 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 137.180, 137.355, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 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, and 165.071, RSMo, and to enact in lieu thereof thirty-nine 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, 137.180, 137.355, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 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140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, and 165.071, RSMo, are repealed and thirty-nine new sections enacted in lieu thereof, to be known as sections 52.230, 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 137.180, 137.355, 139.031, 139.040, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 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, 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 delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books

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

6 in the name of the taxpayers. Such statement shall also include the amount of
7 real and tangible personal property taxes delinquent at the time of the mailing
8 of the statement, including any interest and penalties associated with the
9 delinquent taxes. Such statement shall declare upon its face, or by an
10 attachment thereto, that they are delinquent at the time such statement is mailed
11 for an amount of real or tangible personal property taxes, or both. **A collector**
12 **of revenue or other collection authority charged with the duty of tax**
13 **or license collection may refuse to accept payment not accompanied by**
14 **such statement. Refusal by the collector of revenue to accept payment**
15 **not accompanied by such statement shall not relieve or delay the levy**
16 **of interest and penalty on any overdue unpaid tax or license.** Collectors
17 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
2 government **before January 1, 2008**, and any city not within a county, the
3 collector shall collect on behalf of the county a fee for the collection of delinquent
4 and back taxes of seven percent on all sums collected to be added to the face of
5 the tax bill and collected from the party paying the tax. Two-sevenths of the fees
6 collected pursuant to the provisions of this section shall be paid into the county
7 general fund, two-sevenths of the fees collected pursuant to the provisions of this
8 section shall be paid into the tax maintenance fund of the county as required by
9 section 52.312 and three-sevenths of the fees collected pursuant to the provisions
10 of this section shall be paid into the county employees' retirement fund created
11 by sections 50.1000 to 50.1200, RSMo. **Notwithstanding provisions of law**
12 **to the contrary, an authorization for collection of a fee for the**
13 **collection of delinquent and back taxes in a county's charter, at a rate**
14 **different than the rate allowed by law, shall control.**

15 2. In all counties having a charter form of government, **other than any**
16 **county adopting a charter form of government after January 1, 2008**,
17 and any city not within a county, the collector shall collect on behalf of the county
18 and pay into the county general fund a fee for the collection of delinquent and
19 back taxes of two percent on all sums collected to be added to the face of the tax
20 bill and collected from the party paying the tax except that in a county with a
21 charter form of government and with more than two hundred fifty thousand but
22 less than seven hundred thousand inhabitants, the collector shall collect on behalf
23 of the county a fee for the collection of delinquent and back taxes of three percent
24 on all sums collected to be added to the face of the tax bill and collected from the

25 party paying the tax. If a county is required by section 52.312 to establish a tax
26 maintenance fund, one-third of the fees collected under this subsection shall be
27 paid into that fund; otherwise, all fees collected under the provisions of this
28 subsection shall be paid into the county general fund.

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

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

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

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

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

4 collector-treasurer.

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

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

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

19 **5. In the event a county of the third or fourth classification**
20 **abolishes its township form of government under chapter 65, the county**
21 **collector-treasurer shall assume all duties, compensation, fee schedules,**
22 **and requirements of the collector-treasurer provided under sections**
23 **54.280 and 54.320.**

 55.140. The county auditor of each county of the first class not having a
2 charter form of government and of each county of the second class shall
3 **[countersign] have access to all records, collections, and settlements for**
4 all licenses issued by the county and shall **[keep a record of the number, date of**
5 **issue,] receive a monthly listing from each office issuing the licenses**
6 **stating** the name of the party or parties to whom issued[, the occupation, the
7 expiration 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
2 having a charter form of government and of each county of the second class shall
3 **[make] provide, electronically or otherwise,** a daily report to the auditor of
4 receipts **[and balance in his hands, and where deposited],** and shall deliver to the
5 auditor each day a deposit slip showing the day's deposit. The collector shall,
6 upon receiving taxes, give **[duplicate] a numbered tax [receipts, which] receipt**
7 **to** the taxpayer **[shall take to the auditor to be countersigned by him, one of**
8 **which the auditor shall retain, and charge the amount thereof to the**
9 **collector].** The collector shall also **[make] provide, electronically or**

10 **otherwise**, a daily report to the auditor of all other sums of money collected by
11 [him] **the collector** from any source whatsoever, and in such report shall state
12 [from whom collected, and] on what account[, which sums shall be charged by the
13 auditor to the collector] **collected**. The collector shall[, upon turning] **turn**
14 money over to the county treasurer[, take duplicate receipts therefor and file
15 same immediately with the county auditor] **under section 139.210**.

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

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

19 3. **For all calendar years prior to the first day of January of the**
20 **year following receipt of software necessary for the implementation of**
21 **the requirements provided under subsections 4 and 5 of this section**
22 **from the state tax commission, for any county not subject to the**
23 **provisions of subsection 2 of this section or subsection 2 of section**
24 **137.355, whenever any assessor shall increase the valuation of any real**
25 **property, he or she shall forthwith notify the record owner on or before**
26 **June fifteenth of the previous assessed value and such increase either**
27 **in person, or by mail directed to the last known address and include in**
28 **such notice a statement indicating that the change in assessed value**
29 **may impact the record owner's tax liability and provide all processes**
30 **and deadlines for appealing determinations of the assessed value of**

31 **such property. Such notice shall be provided in a font and format**
32 **sufficient to alert a record owner of the potential impact upon tax**
33 **liability and the appellate processes available.**

34 4. Effective January [1, 2011,] **first of the year following receipt of**
35 **software necessary for the implementation of the requirements**
36 **provided under this subsection and subsection 5 of this section from**
37 **the state tax commission,** for all counties not subject to the provisions of
38 subsection 2 of this section or subsection 2 of section 137.355, whenever any
39 assessor shall increase the valuation of any real property, he or she shall
40 forthwith notify the record owner on or before June fifteenth of such increase and,
41 in a year of general reassessment, the county shall notify the record owner of the
42 projected tax liability likely to result from such an increase, either in person, or
43 by mail directed to the last known address; every such increase in assessed
44 valuation made by the assessor shall be subject to review by the county board of
45 equalization whereat the landowner shall be entitled to be heard, and the notice
46 to the landowner shall so state. Notice of the projected tax liability from the
47 county shall accompany the notice of increased valuation from the assessor.

48 [4.] **5.** The notice of projected tax liability, required under subsections 2
49 and [3] 4 of this section, from the county shall include:

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

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

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

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

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

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

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

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

67 **6. In addition to the requirements provided under subsections**
68 **1, 2, and 5 of this section, effective January 1, 2011, in any county with**
69 **a charter form of government and with more than one million**
70 **inhabitants, whenever any assessor shall notify a record owner of any**
71 **change in assessed value, such assessor shall provide notice that**
72 **information regarding the assessment method and computation of value**
73 **for such property is available on the assessor's website and provide the**
74 **exact website address at which such information may be**
75 **accessed. Such notification shall provide the assessor's contact**
76 **information to enable taxpayers without internet access to request and**
77 **receive information regarding the assessment method and computation**
78 **of value for such property.**

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

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

22 **3. Effective January [1, 2011,] first of the year following receipt of**
23 **software necessary for the implementation of the requirements**
24 **provided under this subsection and subsection 4 of this section from**
25 **the state tax commission, if an assessor increases the valuation of any real**

26 property, the assessor, on or before June fifteenth, shall notify the record owner
27 of the increase and, in a year of general reassessment, the county shall notify the
28 record owner of the projected tax liability likely to result from such an increase
29 either in person or by mail directed to the last known address, and, if the address
30 of the owner is unknown, notice shall be given by publication in two newspapers
31 published in the county. Notice of the projected tax liability from the county shall
32 accompany the notice of increased valuation from the assessor.

33 [3.] 4. The notice of projected tax liability, required under subsection [2]
34 3 of this section, from the county shall include:

35 (1) Record owner's name, address, and the parcel number of the property;

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

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

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

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

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

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

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

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

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

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

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

41 [5.] 4. Trial of the action for recovery of taxes protested under subsection
42 1 [or 2] of this section in the circuit court shall be in the manner prescribed for
43 nonjury civil proceedings, and, after determination of the issues, the court shall
44 make such orders as may be just and equitable to refund to the taxpayer all or
45 any part of the current taxes paid under protest, together with any interest
46 earned thereon, or to authorize the collector to release and disburse all or any
47 part of the impounded taxes, and any interest earned thereon, to the appropriate

48 officials of the taxing authorities. Either party to the proceedings may appeal the
49 determination of the circuit court.

50 **[6.] 5.** All the county collectors of taxes, and the collector of taxes in any
51 city not within a county, shall, upon written application of a taxpayer, refund or
52 credit against the taxpayer's tax liability in the following taxable year and
53 subsequent consecutive taxable years until the taxpayer has received credit in full
54 for any real or personal property tax mistakenly or erroneously levied against the
55 taxpayer and collected in whole or in part by the collector. Such application shall
56 be filed within three years after the tax is mistakenly or erroneously paid. The
57 governing body, or other appropriate body or official of the county or city not
58 within a county, shall make available to the collector funds necessary to make
59 refunds under this subsection by issuing warrants upon the fund to which the
60 mistaken or erroneous payment has been credited, or otherwise.

61 **[7.] 6.** No taxpayer shall receive any interest on any money paid in by the
62 taxpayer erroneously.

63 **[8.] 7.** All protested taxes impounded under protest under subsection 1
64 [or 2] of this section and all disputed taxes impounded under notice as required
65 by section 138.430, RSMo, shall be invested by the collector in the same manner
66 as assets specified in section 30.260, RSMo, for investment of state moneys. A
67 taxpayer who is entitled to a refund of protested or disputed taxes shall also
68 receive the interest earned on the investment thereof. If the collector is ordered
69 to release and disburse all or part of the taxes paid under protest or dispute to
70 the proper official, such taxes shall be disbursed along with the proportional
71 amount of interest earned on the investment of the taxes due the particular
72 taxing authority.

73 **[9.] 8. Any taxing authority may request to be notified by the**
74 **county collector of current taxes paid under protest. Such request**
75 **shall be in writing and submitted** on or before [March] **February** first next
76 following the delinquent date of **current** taxes paid under protest or disputed,
77 **and** the county collector shall [notify any] **provide such information on or**
78 **before March first of the same year to the requesting** taxing authority of
79 the taxes paid under protest and disputed taxes which would be received by such
80 taxing authority if the funds were not the subject of a protest or dispute. Any
81 taxing authority may apply to the circuit court of the county or city not within a
82 county in which a collector has impounded protested or disputed taxes under this
83 section and, upon a satisfactory showing that such taxing authority would receive

84 such impounded tax funds if they were not the subject of a protest or dispute and
85 that such taxing authority has the financial ability and legal capacity to repay
86 such impounded tax funds in the event a decision ordering a refund to the
87 taxpayer is subsequently made, the circuit court shall order, pendente lite, the
88 disbursement of all or any part of such impounded tax funds to such taxing
89 authority. The circuit court issuing an order under this subsection shall retain
90 jurisdiction of such matter for further proceedings, if any, to compel restitution
91 of such tax funds to the taxpayer. In the event that any protested or disputed tax
92 funds refunded to a taxpayer were disbursed to a taxing authority under this
93 subsection instead of being held and invested by the collector under subsection
94 8 of this section, such taxing authority shall pay the taxpayer entitled to the
95 refund of such protested or disputed taxes the same amount of interest, as
96 determined by the circuit court having jurisdiction in the matter, such protested
97 or disputed taxes would have earned if they had been held and invested by the
98 collector.

99 [10.] 9. No appeal filed from the circuit court's or state tax commission's
100 determination pertaining to the amount of refund shall stay any order of refund,
101 but the decision filed by any court of last review modifying that determination
102 shall be binding on the parties, and the decision rendered shall be complied with
103 by the party affected by any modification within ninety days of the date of such
104 decision. No taxpayer shall receive any interest on any additional award of
105 refund, and the collector shall not receive any interest on any ordered return of
106 refund in whole or in part.

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

139.140. **Except as provided in section 52.361**, the personal

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

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

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

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

20 3. It shall be the duty of the county clerk, and **[he] the clerk** is hereby
21 required, to forward immediately a certified copy of such detailed statement to

22 the director of revenue, who shall keep an account of the state taxes with the
23 collector.

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

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

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

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

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

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

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

9 the county clerk put upon the back tax book and collected by the collector under
10 authority of this chapter.

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

140.110. 1. The collectors of the respective counties shall collect the taxes
2 contained in the back tax book. Any person interested in or the owner of any
3 tract of land or lot contained in the back tax book may redeem the tract of land
4 or town lot, or any part thereof, from the state's lien thereon, by paying to the
5 proper collector the amount of the original taxes, as charged against the tract of
6 land or town lot described in the back tax book together with interest from the
7 day upon which the tax first became delinquent at the rate specified in section
8 140.100.

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

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

17 4. Subsection 3 of this section shall not apply to payment for real property
18 taxes by financial institutions, as defined in section 381.410, RSMo, who pay tax
19 obligations which they service from escrow accounts, as defined in Title 24, Part
20 3500, Section 17, Code of Federal Regulations.

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

6 2. No real property, lots, mineral rights, or royalty interests shall be sold
7 for state, county or city taxes or special assessments without judicial proceedings,

8 unless the notice of sale contains the names of all record owners thereof, or the
9 names of all owners appearing on the land tax book and all other information
10 required by law. Delinquent taxes or unpaid special assessments, penalty,
11 interest and costs due thereon may be paid to the county collector at any time
12 before the property is sold therefor. **The collector shall send notices to the**
13 **publicly recorded owner of record before any delinquent and unpaid**
14 **taxes or unpaid special assessments as specified in this section subject**
15 **to sale are published. The first notice shall be by first class mail. A**
16 **second notice shall be sent by certified mail only if the assessed**
17 **valuation of the property is greater than one thousand dollars. If the**
18 **assessed valuation of the property is not greater than one thousand**
19 **dollars, only the first notice shall be required. If any second notice**
20 **sent by certified mail under this section is returned to the collector**
21 **unsigned, then notice shall be sent before the sale by first class mail to**
22 **both the owner of record and the occupant of the real property. The**
23 **postage for the mailing of the notices shall be paid out of the county**
24 **treasury, and such costs shall be added to the costs of conducting the**
25 **sale, and the county treasury shall be reimbursed to the extent that**
26 **such postage costs are recovered at the sale. The failure of the**
27 **taxpayer or the publicly recorded owner to receive the notice provided**
28 **for in this section shall not relieve the taxpayer or publicly recorded**
29 **owner of any tax liability imposed by law.**

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

140.160. 1. No proceedings for the sale of land and lots for delinquent
2 taxes pursuant to this chapter or unpaid special assessments as provided in
3 section 67.469, RSMo, relating to the collection of delinquent and back taxes and
4 unpaid special assessments and providing for foreclosure sale and redemption of
5 land and lots therefor, shall be valid unless initial proceedings therefor shall be
6 commenced within three years after delinquency of such taxes and unpaid special
7 assessments, and any sale held pursuant to initial proceedings commenced within
8 such period of three years shall be deemed to have been in compliance with the
9 provisions of said law insofar as the time at which such sales are to be had is

10 specified therein; provided further, that in suits or actions to collect delinquent
11 drainage and/or levee assessments on real estate such suits or actions shall be
12 commenced within three years after delinquency, otherwise no suit or action
13 therefor shall be commenced, had or maintained, except that the three-year
14 limitation described in this subsection shall not be applicable if any written
15 instrument conveys any real estate having a tax-exempt status, if such
16 instrument causes such real estate to again become taxable real property and if
17 such instrument has not been recorded in the office of the recorder in the county
18 in which the real estate has been situated. Such three-year limitation shall only
19 be applicable once the recording of the title has occurred.

20 2. [In order to enable county and city collectors to be able to collect
21 delinquent and back taxes and unpaid special assessments,] The county auditor
22 in all counties having a county auditor shall annually audit [and list all
23 delinquent and back taxes and unpaid special assessments] **collections,**
24 **deposits, and supporting reports of the collector** and provide a copy of such
25 audit [and list] to the county collector and to the governing body of the county.
26 A copy of the audit [and list] may be provided to [city collectors] **all applicable**
27 **taxing entities** within the county at the discretion of the county collector.

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

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

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

16 4. The county collector, on or before the day of sale, shall insert at the foot
17 of the list on his record a copy of the notice and certify on his record immediately
18 following the notice the name of the newspaper of the county in which the notice

19 was printed and published and the dates of insertions thereof in the newspaper.

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

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

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

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

36 (2) Is a lot in a development of twenty or more lots and such lot has an
37 assessed value of [five hundred] **one thousand** dollars or less. The notice shall
38 state that legal descriptions and the names of the record owners of such lands
39 shall be posted at any county courthouse within the county and the office of the
40 county collector.

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

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

6 2. The person offering at said sale to pay the required sum for a tract

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

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

140.230. 1. When real estate has been sold for taxes or other debt by the
2 sheriff or collector of any county within the state of Missouri, and the same sells
3 for a greater amount than the debt or taxes and all costs in the case it shall be
4 the duty of the sheriff or collector of the county, when such sale has been or may
5 hereafter be made, to make a written statement describing each parcel or tract
6 of land sold by him for a greater amount than the debt or taxes and all costs in
7 the case together with the amount of surplus money in each case. The statement
8 shall be subscribed and sworn to by the sheriff or collector making it before some
9 officer competent to administer oaths within this state, and then presented to the
10 county commission of the county where the sale has been or may be made; and
11 on the approval of the statement by the commission, the sheriff or collector

12 making the same shall pay the surplus money into the county treasury, take the
13 receipt in duplicate of the treasurer for the [overplus] **surplus** of money and
14 retain one of the duplicate receipts himself and file the other with the county
15 commission, and thereupon the commission shall charge the treasurer with the
16 amount.

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

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

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

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

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

19 4. A purchaser at any sale subsequent to the third offering of any land or
20 lots, **whether by the collector or a trustee as provided in section 140.260,**
21 shall be entitled to the immediate issuance and delivery of a collector's deed and

22 there shall be no period of redemption from such **post-third year** sales;
23 provided, however, before any purchaser at a sale to which this section is
24 applicable shall be entitled to a collector's deed it shall be the duty of the
25 collector to demand, and the purchaser to pay, in addition to his bid, all taxes due
26 and unpaid on such lands or lots that become due and payable on such lands or
27 lots subsequent to the date of the taxes included in such advertisement and
28 sale. **The collector's deed or trustee's deed shall have priority over all**
29 **other liens or encumbrances on the property sold except for real**
30 **property taxes.**

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

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

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

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

18 4. The costs of all collectors' deeds, the recording of same and the
19 advertisement of such lands or lots shall be paid out of the county treasury in the
20 respective counties and such fund as may be designated therefor by the

21 authorities of the city of St. Louis.

22 5. All lands or lots so purchased shall be sold and deeds ordered executed
23 and delivered by such trustees upon order of the county commission of the
24 respective counties and the comptroller, mayor and president of the board of
25 assessors of the city of St. Louis, and the proceeds of such sales shall be applied,
26 first, to the payment of the costs incurred and advanced, and the balance shall
27 be distributed pro rata to the funds entitled to receive the taxes on the lands or
28 lots so disposed of, **as provided in section 140.230.**

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

33 7. Compensation to trustees as herein designated shall be payable solely
34 from proceeds derived from the sale of lands purchased by them as such trustees
35 and shall be fixed by the authorities herein designated, but not in excess of ten
36 percent of the price for which any such lands and lots are sold by the trustees;
37 provided further, that if at any such sale any person bid a sufficient amount to
38 pay in full all delinquent taxes, penalties, interest and costs, then the trustees
39 herein designated shall be without authority to further bid on any such land or
40 lots. **If a third party is a successful bidder and there are excess**
41 **proceeds, such proceeds shall be distributed as provided in section**
42 **140.230.**

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

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

8 2. If the purchaser bid for any tract or lot of land a sum in excess of the
9 delinquent tax, penalty, interest and costs for which said tract or lot of land was

10 sold, such excess sum shall also be noted in the certificate of purchase, in a
11 separate column to be provided therefor. Such certificate of purchase shall also
12 recite the name and address of the owner or reputed owner if known, and if
13 unknown then the party or parties to whom each tract or lot of land was assessed,
14 together with the address of such party, if known, and shall also have
15 incorporated therein the name and address of the purchaser. Such certificate of
16 purchase shall also contain the true date of the sale and the time when the
17 purchaser will be entitled to a deed for said land, if not redeemed as in this
18 chapter provided, and the rate of interest that such certificate of purchase shall
19 bear, which rate of interest shall not exceed the sum of ten percent per
20 annum. Such certificate shall be authenticated by the county collector, who shall
21 record the same in a permanent record book in his office before delivery to the
22 purchaser.

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

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

39 5. No collector shall be authorized to issue a certificate of purchase to any
40 nonresident of the state of Missouri [or to enter a recital of any assignment of
41 such certificate upon his record to a nonresident of the state, until such purchaser
42 or assignee of such purchaser, as the case may be, shall have complied],
43 **however, any nonresident as described in subsection 2 of section**
44 **140.190 may appoint an agent, and such agent shall comply** with the
45 provisions of section 140.190 pertaining to a nonresident [purchasers].

46 **6. This section shall not apply to any post-third year tax sale,**
47 **except for 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
2 taxes, homesteads excepted, shall at any time after one year from the date of sale
3 be entitled to the immediate possession of the premises so purchased during the
4 redemption period provided for in this law, unless sooner redeemed; provided,
5 however, any owner or occupant of any tract or lot of land purchased may retain
6 possession of said premises by making a written assignment of, or agreement to
7 pay, rent certain or estimated to accrue during such redemption period or so
8 much thereof as shall be sufficient to discharge the bid of the purchaser with
9 interest thereon as provided in the certificate of purchase.

10 2. The purchaser, his heirs or assigns, may enforce his rights under said
11 written assignment or agreement in any manner now authorized or hereafter
12 authorized by law for the collection of delinquent and unpaid rent; provided
13 further, nothing herein contained shall operate to the prejudice of any owner not
14 in default and whose interest in the tract or lot of land is not encumbered by the
15 certificate of purchase, nor shall it prejudice the rights of any occupant of any
16 tract or lot of land not liable to pay taxes thereon nor such occupant's interest in
17 any planted, growing or unharvested crop thereon.

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

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

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

34 **6. The one-year redemption period shall not apply to third year**

35 **tax sales, but the ninety-day redemption period as provided in section**
36 **140.405 shall apply to such sales. There shall be no redemption period**
37 **for a post-third year tax sale, or any offering thereafter.**

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

17 2. Upon deposit with the county collector of the amount necessary to
18 redeem as herein provided, it shall be the duty of the county collector to mail to
19 the purchaser, his heirs or assigns, at the last post office address if known, and
20 if not known, then to the address of the purchaser as shown in the record of the
21 certificate of purchase, notice of such deposit for redemption.

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

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

140.405. 1. Any person purchasing property at a delinquent land tax
2 auction shall not acquire the deed to the real estate, as provided for in section
3 **140.250 or 140.420, until the person meets [with the following requirement or**
4 **until such person makes affidavit that a title search has revealed no publicly**
5 **recorded deed of trust, mortgage, lease, lien or claim on the real estate] the**
6 **requirements of this section, except that such requirements shall not**

7 **apply to post-third year sales, which shall be conducted under**
8 **subsection 4 of section 140.250. The purchaser shall obtain a title**
9 **search report from a licensed attorney or licensed title company**
10 **detailing the ownership and encumbrances on the property. Such title**
11 **search report shall be declared invalid if the effective date is more than**
12 **one hundred twenty days from the date the purchaser applies for a**
13 **collector's deed under section 140.250 or 140.420.**

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

31 **3. If the owner of record or any other publicly recorded claim on**
32 **the property intends to transfer ownership or execute any additional**
33 **liens or encumbrances on the property, such owner shall first redeem**
34 **such property under section 140.340. The failure to comply with**
35 **redeeming the property first before executing any of such actions or**
36 **agreements on the property shall require the owner of record or any**
37 **other publicly recorded claim on the property to reimburse the**
38 **purchaser for the total bid as recorded on the certificate of purchase**
39 **and all the costs of the sale required in sections 140.150 to 140.405.**

40 **4. In the case that both the certified notice return receipt card**
41 **is returned unsigned and the first class mail is returned for any reason**
42 **except refusal, where the notice is returned undeliverable, then the**
43 **purchaser shall attempt additional notice and certify in the purchaser's**

44 **affidavit to the collector that such additional notice was attempted and**
45 **by what means.**

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

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

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

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

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

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

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

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

80 **7. If the county collector chooses to have the title search done then the**

81 county collector [must comply with all provisions of this section, and] may charge
82 the purchaser the cost of the title search before giving the purchaser a deed
83 pursuant to section 140.420.

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

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

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

165.071. 1. At least once in every month the county collector in all
2 counties of the first and second classifications and the collector-treasurer in
3 counties having township organization shall pay over to the treasurer of the
4 school board of all seven-director districts all moneys received and collected by
5 **the county collector and the** collector-treasurer to which the board is entitled
6 and take duplicate receipts from the treasurer, one of which **the county**
7 **collector and the** collector-treasurer shall file with the secretary of the school
8 board and the other the collector-treasurer shall file in his or her settlement with
9 the county commission.

10 2. The county collector in counties of the third and fourth classification,
11 except in counties under township organization, shall pay over to the county
12 treasurer at least once in every month all moneys received and collected by the
13 county collector which are due each school district and shall take duplicate

14 receipts therefor, one of which the county collector shall file in his or her
15 settlement with the county commission. The county treasurer in such counties
16 shall pay over to the treasurer of the school board of seven-director districts, at
17 least once in every month, all moneys so received by the county treasurer to
18 which the board is entitled. Upon payment the county treasurer shall take
19 duplicate receipts from the treasurer of the school board, one of which the county
20 treasurer shall file with the secretary of the school board, and the other [he] the
21 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
2 clearly requires otherwise, the following terms mean:**

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

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

8 **(3) "Eligible county or eligible counties", any eligible charter
9 county or eligible noncharter county;**

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

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

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

27 **(7) "Zoological activities", the establishment and maintenance of
28 zoological facilities and related buildings; acquisition and care of
29 species for display and study in a zoological facility; educational and**

30 cultural programs relating to zoological matters; artistic, historical,
31 intellectual, or social programs that relate to zoological matters; and
32 such other collateral activities as may be necessary to maintain and
33 carry out other activities provided under sections 184.500 to 184.512;

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

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

31 2. The ballot for the proposition in any county shall be in

32 substantially the following form:

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

38 YES NO"

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

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

56 4. Except as modified in this section, all provisions of sections
57 32.085 and 32.087 shall apply to the tax imposed under this section.

58 5. All sales taxes collected by the director of revenue from the
59 tax authorized by this section on behalf of the district, less one percent
60 for cost of collection, which shall be deposited in the state's general
61 revenue fund after payment of premiums for surety bonds, as provided
62 in section 32.087, shall be deposited in a special trust fund, which is
63 hereby created, to be known as the "Kansas City Zoological District
64 Sales Tax Trust Fund". The moneys in the Kansas City Zoological
65 District Sales Tax Trust Fund shall not be deemed to be state funds and
66 shall not be commingled with any funds of the state. The director of
67 revenue shall keep accurate records of the amount of money collected

68 and deposited in the trust fund and the records shall be open to the
69 inspection of officers of the district, the counties composing the
70 district, and the public. Not later than the tenth day of each month the
71 director of revenue shall distribute all moneys deposited in the Kansas
72 City Zoological District Sales Tax Trust Fund during the preceding
73 month to the district.

74 6. The director of revenue may make refunds from the amounts
75 in the Kansas City Zoological District Sales Tax Trust Fund and
76 credited to the district for erroneous payments and overpayments
77 made, and may redeem dishonored checks and drafts deposited to the
78 credit of the district. If the district abolishes the tax, the county shall
79 notify the director of revenue of the action at least ninety days prior
80 to the effective date of the repeal and the director of revenue may
81 order retention in the Kansas City Zoological District Sales Tax Trust
82 Fund, for a period of one year, of two percent of the amount collected
83 after receipt of such notice to cover possible refunds or overpayment
84 of the tax and to redeem dishonored checks and drafts deposited to the
85 credit of such account. After one year has elapsed after the effective
86 date of abolition of the tax in the district, the director of revenue shall
87 remit the balance in the account to the district and close the account
88 of the district. The director of revenue shall notify the district of each
89 instance of any amount refunded or any check redeemed from receipts
90 due the district.

91 7. Any of the eligible counties composing the Kansas City
92 Zoological District may withdraw from the district by adoption of a
93 resolution and approval of the resolution by a majority of the qualified
94 electors of the county, in the same manner provided in this section for
95 creating or becoming a part of the district. The governing body of a
96 withdrawing county shall provide for the sending of formal written
97 notice of withdrawal from the district to the governing body of the
98 other county or each of the other counties comprising the
99 district. Actual withdrawal shall not take effect until ninety days after
100 notice has been sent. A withdrawing county shall not be relieved from
101 any obligation that such county may have assumed or incurred by
102 reason of being a part of the district, including, but not limited to, the
103 retirement of any outstanding bonded indebtedness of the district.

184.506. 1. The district shall be governed by the commission,

2 which shall be a body corporate and politic and subdivision of the state
3 and shall be composed of resident electors, as follows:

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

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

9 (3) One member shall be the executive director of the Kansas
10 City Zoo;

11 (4) One member shall be appointed by the governing body of
12 each eligible county which establishes the district under section
13 184.503 in the following manner:

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

18 (b) Within sixty days of receiving the three names provided
19 under paragraph (a) of this subdivision, the governing body of each
20 eligible charter county shall select by a majority vote one individual
21 from the three names provided under paragraph (a) of this subdivision
22 who shall then serve as a member of the district's commission for a
23 term described under subsection 2 of this section. Within sixty days of
24 receiving the three names provided under paragraph (a) of this
25 subdivision, the governing body of each eligible noncharter county
26 shall select by unanimous vote one individual from the three names
27 provided under paragraph (a) of this subdivision who shall then serve
28 as a member of the district's commission for a term described under
29 subsection 2 of this section.

30 2. The term of each commissioner, initially appointed by a
31 county governing body, shall expire concurrently with such
32 commissioner's tenure as a county officer or three years after the date
33 of appointment as a commissioner, whichever occurs first. The term of
34 each succeeding commissioner shall expire concurrently with such
35 successor commissioner's tenure as a county officer or four years after
36 the date of appointment as a commissioner, whichever occurs first. The
37 term of the commissioner initially appointed by the Kansas City,
38 Missouri Board of Parks and Recreation shall expire concurrently with

39 such commissioner's tenure as a member of the Kansas City, Missouri
40 Board of Parks and Recreation, or one year after the date of
41 appointment as a commissioner, whichever occurs first. The term of
42 each commissioner succeeding a commissioner appointed by the Kansas
43 City, Missouri Board of Parks and Recreation shall expire concurrently
44 with such successor commissioner's tenure as a member of the Kansas
45 City, Missouri Board of Parks and Recreation or four years after the
46 date of appointment as a commissioner, whichever occurs first. The
47 term of each commissioner initially appointed by the governing body
48 of an eligible county shall expire four years after the date of
49 appointment as a commissioner. The term of each commissioner
50 succeeding a commissioner appointed by the governing body of an
51 eligible county shall expire four years after the date of appointment as
52 commissioner. If an eligible county withdraws under subsection 7 of
53 section 184.503, then the position of commissioner appointed by such
54 eligible county ends on the date on which the withdrawal becomes
55 effective. The term of the executive director of the Kansas City Zoo
56 shall not expire but shall transfer automatically to the current
57 executive director of the Kansas City Zoo or any interim director. Any
58 vacancy occurring in a commissioner position for reasons other than
59 expiration of terms of office shall be filled for the unexpired term by
60 appointment in the same manner that the original appointment was
61 made. Any commissioner may be removed for cause by the appointing
62 authority of the commissioner.

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

66 4. The commission may appoint such officers, agents, and
67 employees as it may require for the performance of its duties, and shall
68 determine the qualifications and duties and fix the compensation of
69 such officers, agents, and employees.

70 5. The commission shall fix the time and place at which its
71 meetings shall be held. Meetings shall be held within the district and
72 shall be open to the public. Public notice shall be given of all meetings.

73 6. A majority of the commissioners shall constitute, in the
74 aggregate, a quorum for the transaction of business. No action of the
75 commission shall be binding unless taken at a meeting at which at least

76 a quorum is present, and unless a majority of the commissioners
77 present at such meeting, shall vote in favor thereof. In the event a
78 quorum is present and there is a tie vote on a pending motion, the
79 executive director of the Kansas City Zoo shall have the power to break
80 the tie by exercising an additional vote. No action of the commission
81 taken at a meeting thereof shall be binding unless the subject of such
82 action is included in a written agenda for such meeting, the agenda and
83 notice of meeting having been mailed to each commissioner by postage-
84 paid first class mail at least fourteen calendar days prior to the
85 meeting.

86 7. The commissioners shall be subject to the provisions of the
87 laws of this state, which relate to conflicts of interest, in any zoological
88 activity supported by the district or commission or in any other
89 business transaction of the district or commission. A commissioner
90 shall disclose any conflict of interest in writing to the other
91 commissioners and shall abstain from voting on any matter relating to
92 such facility, organization, or activity or such business transaction,
93 except that the executive director of Kansas City Zoo shall not be
94 required to abstain from voting on matters relating to the Kansas City
95 Zoo.

96 8. Commissioners shall enjoy official immunity under the
97 common law for any action at law or equity, or other legal proceeding
98 against any commissioner relating to any act or omission of the
99 commissioner arising out of his or her performance of duties as a
100 commissioner. If any action at law or equity, or other legal proceeding,
101 shall be brought against any commissioner for any act or omission
102 arising out of the performance of duties as a commissioner, the
103 commissioner shall be indemnified in whole and held harmless by the
104 commission for any judgment or decree entered against the
105 commissioner and, further, shall be defended at the cost of expense of
106 the commission in any such proceeding.

184.509. 1. The commission shall adopt a seal and suitable
2 bylaws governing its management and procedure. The commission
3 shall have the power to contract and to be contracted with, and to sue
4 and to be sued. The commission may own and acquire, by gift,
5 purchase, lease, or devise, zoological facilities within the territory of
6 the district. The commission may plan, construct, operate, and

7 maintain and contract for the operation and maintenance of zoological
8 facilities within the territory of the district. The commission may sell,
9 lease, donate, transfer, or otherwise dispose of zoological facilities
10 within the territory of the district. The commission may receive for
11 any of its purposes and functions any contributions or moneys
12 appropriated by counties or cities and may solicit and receive any and
13 all donations, and grants of money, equipment, supplies, materials, and
14 services from any state or the United States or any agency thereof, or
15 from any institution, foundation, organization, person, firm, or
16 corporation, and may utilize and dispose of the same.

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

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

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

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

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

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

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

58 (2) The economic impact upon the district;

59 (3) The benefit to citizens of the district and to the general
60 public;

61 (4) The contribution to the quality of life and popular image of
62 the district;

63 (5) The breadth of popular appeal within and outside the
64 district; and

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

66 4. The commission may provide for actual and necessary
67 expenses of commissioners incurred in the performance of their official
68 duties.

69 5. The commission shall cause to be prepared annually a report
70 on the operations and transactions conducted by the commission
71 during the preceding year. The report shall be submitted to the
72 governing bodies of the counties comprising the district, to the
73 governing body of each county that appoints a commissioner, to the
74 Kansas City, Missouri Board of Parks and Recreation, and to the
75 executive board of Friends of the Zoo, Inc. The commission shall
76 publish the annual report in the official county newspaper of each of
77 the counties comprising the district.

78 6. The commission has the power to perform all other necessary
79 and incidental functions and duties and to exercise all other necessary
80 and appropriate powers not inconsistent with the constitution or laws

81 of this state to effectuate the same.

82 7. Nothing in this section shall be construed as granting the
83 commission authority or power to manage the Kansas City Zoo or to
84 retain title to, or control over, the lands occupied by the Kansas City
85 Zoo.

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

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

14 3. This commission shall keep accurate accounts of all receipts
15 and disbursements. The receipts and disbursements of the commission
16 shall be audited yearly by a certified or licensed public accountant and
17 the report of the audit shall be included in and become a part of the
18 annual report of the commission.

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

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

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