

HB 613 -- DELINQUENT PROPERTY TAX

SPONSOR: Crawford

Currently, a county collector may advertise delinquent lands with an assessed valuation of \$1,000 or less without legal descriptions or the names of the record owners when publishing a delinquent land list for delinquent real property tax. This bill increases the assessed valuation to \$1,500 or less.

Currently, a county collector may advertise a delinquent lot if in a development of at least 20 or more with an assessed valuation of \$1,000 or less without legal descriptions or the names of the record owners when publishing a delinquent land list for delinquent real property tax. This bill increases the assessed valuation to \$1,500 or less.

The bill allows a collector, agent of a collector, tax sale purchaser, or an agent of a tax sale purchaser to enter land, without being guilty of trespass, to provide, serve or post notice of a tax sale or tax sale redemption. Once the reasonable costs of a sale are paid to the county collector, the purchaser, his or her heirs, successors, or assigns; the owner; lienholder; or occupant of any land or lot sold for taxes, or any other persons having an interest therein, will have the absolute right to redeem the land at any time during the following year and will continue to have a defeasible right to redeem the land until the tax sale purchaser acquires the deed. Once the tax sale purchaser acquires the deed, the right to redeem will expire, provided upon the expiration of the lien evidenced by a certificate of purchase under Section 140.410, RSMo, no redemption will be required.

The bill allows minors and incapacitated and disabled persons to redeem any lands belonging to them sold for taxes, within five years of the date of the last payment of taxes encumbering the real estate by the minor, incapacitated or disabled person, the party's predecessors in interest, or any representative of the person, in the same manner as provided in Section 140.340 for redemption by other persons and any collector's deed that has been issued under Section 140.420 during the five-year period can be revoked by the collector upon payment of the amount due under Section 140.340 by the minor or incapacitated or disabled person.

The bill specifies that "authorized to acquire the deed" means the date chosen by the tax sale purchaser that is more than the minimum redemption period in Section 140.340 if the tax sale purchaser has complied with the requirements entitling the purchaser to the issuance of a collector's deed including payment of the recording fee for the collector's deed, production of the original of the

certificate of purchase as required under Section 140.420, or production of an original affidavit of lost or destroyed certificate approved by the collector as to form and substance, and payment of all subsequent taxes required to be paid under Section 140.440. The bill allows the notice that the purchaser is authorized to acquire the deed from a delinquent land tax sale to be received by any person except a minor or an incapacitated or disabled person in a foreign country or outside the United States.

Currently a purchaser of delinquent lands, his or her heirs or assigns, must pay all subsequent taxes on the property purchased prior to the issuance of any collector's deed, and have a deed to be executed and placed on record in the proper county within two years from the date of the sale. The bill shortens the time to eighteen months. If no person redeems the lands sold for taxes prior to the expiration of the right to redeem, at the expiration thereof, and on production of the certificate of purchase and upon proof satisfactory to the collector that a purchaser or his or her heirs, successors, or assigns are authorized to acquire the deed, the collector of the county where the sale of the lands took place can execute to the purchaser, his or her heirs or assigns, in the name of the state, a conveyance of the real estate sold, which will vest in the grantee an absolute estate in fee simple, subject, however, to all claims thereon for unpaid taxes except the unpaid taxes existing at the time of the purchase of the lands and the lien for which taxes was inferior to the lien for taxes for which the tract or lot of land was sold.