

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 248, Page 1, Section A, Line 2, by
2 inserting after all of said line the following:

3
4 "92.740. 1. A suit for the foreclosure of the tax liens on property that is not a single-family
5 residence or for the garnishment of the wages of the owner of a single-family residence herein
6 provided for shall be instituted by filing in the appropriate office of the circuit clerk and with the
7 land reutilization authority a petition, which petition shall contain a caption, a copy of the list
8 prepared by the collector, and a prayer. Such petition without further allegation shall be deemed to
9 be sufficient.

10 2. The caption shall be in the following form:

In the Circuit Court of _____ Missouri,
In the Matter of
(Foreclosure of Wage Garnishment for) Liens for
Delinquent Land Taxes
By Action in Rem.
Collector of Revenue of _____, Missouri,
Plaintiff

-vs-

Parcels of Land Encumbered with Delinquent Tax
Liens, Defendants

11 3. The petition shall conclude with a prayer:

12 (1) That all tax liens upon such real estate be foreclosed or, if the real estate is a single-
13 family residence, the wages of the owner of such real estate be garnished;

14 (2) That the court determine the amounts and priorities of all tax bills, together with interest,
15 penalties, costs, and attorney's fees; and

16 (3) That the court order [~~such~~]:

17 (a) Real estate that is not a single-family residence to be sold by the sheriff at public sale as
18 provided by sections 92.700 to 92.920 and that thereafter a report of such sale be made by the sheriff
19 to the court for further proceedings under the provisions of sections 92.700 to 92.920; or

20 (b) The wages of the owner of the single-family residence be garnished.

21 4. The petition when so filed shall have the same force and effect with respect to each parcel
22 of real estate therein described as a separate suit instituted to foreclose or garnish the tax lien or

Action Taken _____ Date _____

1 liens against any one of said parcels of real estate.

2 92.745. 1. The foregoing proceeding or suit shall constitute an action in rem, and the
3 pleadings therein shall consist of a petition and an answer or answers.

4 2. An answer may be filed by any person or taxing authority owning or claiming any right,
5 title or interest in or to any tax bill constituting a tax lien on the real estate described in the petition,
6 or by any person owning or claiming any right, title, or interest in or to, or lien upon, such real
7 estate. An answer shall include the nature and amount of the interest and any defense or objection
8 to the foreclosure of, or garnishment for, the tax liens listed in the petition[_s] and may include the
9 allegations usually incorporated in pleadings entitled cross-petitions, cross-complaints, interpleas, or
10 intervening petition.

11 3. All pleadings must be brief, clear and concise, and shall be liberally construed by the
12 court. Any such answer shall contain the caption and number of the case, and the serial number or
13 numbers of the parcels of real estate concerned. Such answer must be filed with the circuit clerk
14 and a copy thereof served on the collector not later than sixty calendar days after the date of the first
15 publication of the notice of foreclosure, and if such sixtieth day falls on a Sunday or legal holiday,
16 then such answer may be filed on the day after such Sunday or legal holiday.

17 4. In the event of failure to answer within the time herein fixed, a default judgment may be
18 taken as to all tax bills affecting parcels of real estate as to which no answer has been filed.

19 92.750. 1. Any person having any right, title or interest in, or lien upon, any parcel of real
20 estate described in such petition may redeem such parcel of real estate by paying to the collector all
21 of the sums mentioned therein, including principal, interest, penalties, attorney's fees and costs then
22 due, at any time prior to the time of the foreclosure sale of such real estate by the sheriff or before
23 wage garnishment is complete.

24 2. In the event of failure to redeem prior to the time of the foreclosure sale by the sheriff,
25 such person shall be barred and forever foreclosed of all his right, title and interest in and to the
26 parcels of real estate described in such petition.

27 3. Upon redemption, as permitted by this section, the person redeeming shall be entitled to a
28 certificate of redemption from the collector describing the property in the same manner as it is
29 described in such petition, and the collector shall thereupon note on his records the word
30 "redeemed" and the date of such payment opposite the description of such parcel of real estate.

31 92.755. 1. Within thirty days after the filing of such suits with the circuit clerk, the collector
32 shall forthwith cause a notice of foreclosure or notice of wage garnishment to be published four
33 times, once a week, during successive weeks, and on the same day of each week, in a daily
34 newspaper of general circulation regularly published in such city, qualified according to law for the
35 publication of public notices and advertisements.

36 2. Such notice shall be in substantially the following form:

NOTICE OF (FORECLOSURE/WAGE
GARNISHMENT) OF LIENS FOR
DELINQUENT LAND TAXES, BY ACTION IN
REM

Public notice is hereby given that on the _____ day of _____, 20_____, the Collector of Revenue of _____, Missouri, filed a petition, being suit No. _____, in the Circuit Court of _____ Missouri, at _____ (stating the city), for the (foreclosure of/ garnishment of wages for) liens for delinquent land taxes (except liens in favor of the United States of America, if any) against the real estate situated in such city, all as described in said petition.

The object of said suit is to obtain from the court a judgment (foreclosing/garnishing) the tax liens against such real estate and ordering the sale of such real estate for the satisfaction of said tax liens thereon (except liens in favor of the United States of America, if any), including principal, interest, penalties, attorney's fees and costs. Such action is brought against the real estate only and no personal judgment shall be entered therein.

The serial number assigned by the collector to each parcel of real estate, a description of each such parcel, a statement of the total principal amount of all delinquent tax bills against each such parcel of real estate, all of which, as to each parcel, is more fully set out and itemized in the aforesaid petition, and the name of the last known person appearing on the records of the collector in whose name said tax bills were listed or charged for the year preceding the calendar year in which the list described in said petition was filed with the collector, are, respectively, as follows:

(Here set out the respective serial numbers, descriptions, names and statements of total principal amounts of tax bills, next above referred to.)

The total principal amounts of delinquent taxes set out in this notice do not include the lawful interest, penalties, attorney's fees and costs which have accrued against the respective parcels of real estate, all of which in each case is set out and itemized in the aforesaid petition.

Any person or taxing authority owning or holding any tax bill or claiming any right, title or interest in or to, or lien upon, any such parcel of real estate must file an answer to such suit in the office of the circuit clerk of the aforesaid city, and a copy of such answer with the collector of revenue at the office of the collector of revenue of said city, on or before the _____ day of _____, 20_____, and

in such answer shall set forth in detail the nature and amount of such interest and any defense or objection to the (foreclosure of/garnishment for) the tax liens, or any affirmative relief he and it may be entitled to assert with respect thereto.

Any person having any right, title or interest in or to, or lien upon, any parcel of such real estate may redeem such parcel of real estate by paying all of the sums mentioned therein, to the undersigned Collector of Revenue, including principal, interest, penalties, attorney's fees and costs then due, at any time prior to (the time of the foreclosure sale of such real estate by the sheriff/the completion of garnishment).

In the event of failure to answer or redeem on or before the date herein fixed as the last day for filing answer in the suit, by any person having the right to answer or redeem, such person shall be forever barred and foreclosed as to any defense or objection he might have to the (foreclosure/garnishment) of such liens for delinquent taxes and a judgment of (foreclosure/garnishment) may be taken by default. Redemption may be made, however, up to the time (fixed for the holding of sheriff's foreclosure sale/the completion of garnishment), and thereafter there shall be no equity of redemption and each such person having any right, title or interest in or to, or any lien upon, any such parcel of real estate described in the petition so failing to answer or redeem, as aforesaid, shall be forever barred and foreclosed of any right, title, or interest in, or lien upon, any equity of redemption in said real estate.

Collector of Revenue
_____, Missouri
(Name of City)
Address _____

Attorney

Address

First Publication

- 1 92.760. 1. The collector shall also cause to be prepared and mailed in an envelope with
- 2 postage prepaid, within thirty days after the filing of such petition, a brief notice of the filing of the
- 3 suit, to the persons named in the petition as being the owners, according to the records of the

1 assessor for the respective parcels of real estate described in the petition. The notices shall be sent
 2 to the addresses of such persons upon the records of the assessor, and in the event that any name or
 3 address does not appear on the records of the assessor, with respect to any parcel of real estate, the
 4 collector shall so state in an affidavit, giving the serial number of each parcel of real estate affected.
 5 Such affidavit shall be filed in the suit with the circuit clerk not later than sixty days after the date of
 6 the first publication of the notice of foreclosure or notice of wage garnishment. The failure of the
 7 collector to mail the notice as provided in this section shall invalidate any proceedings brought
 8 pursuant to the provisions of sections 92.700 to 92.920. The failure of the collector to file the
 9 affidavit as provided in this section shall not affect the validity of any proceedings brought pursuant
 10 to the provisions of sections 92.700 to 92.920.

11 2. Such notice shall be substantially as follows:

To the person to whom this notice is addressed:
 According to the records in the assessor's office,
 you are the record owner as to one or more parcels
 of real estate described in a certain petition
 bearing cause No. _____ (fill in number of case)
 filed in the Circuit Court of _____, Missouri, at
 _____ (fill in city), on _____, 20_____,
 wherein a (foreclosure of/garnishment for) the lien
 of various delinquent tax bills is sought and a
 court order asked for the purpose of selling such
 real estate at a public sale for payment of all
 delinquent tax bills, together with interest,
 penalties, attorney's fees and costs. Publication of
 notice of such (foreclosure/garnishment) was
 commenced on the _____ day of _____,
 20_____, in _____ (here insert name of city),
 Missouri.

THE COLLECTOR OF THE CITY OF _____
 (Insert name of city) HAS FILED A LAWSUIT
 AGAINST YOUR PROPERTY. THE LAWSUIT
 SAYS THAT YOU ARE BEHIND ON YOUR
 PROPERTY TAXES. YOU COULD LOSE
 YOUR PROPERTY IF YOU DON'T DO
 ANYTHING ABOUT THIS.
 YOU HAVE A RIGHT TO ENTER INTO AN
 AGREEMENT WITH THE COLLECTOR TO
 BRING YOUR TAXES UP TO DATE. YOU
 MAY CONTACT THE COLLECTOR BY
 CALLING _____ (Insert telephone number of
 collector). IF YOU DO NOT UNDERSTAND
 THIS NOTICE, OR YOU DO NOT KNOW
 WHAT TO DO, YOU MAY CALL THIS OFFICE
 FOR FURTHER EXPLANATION OR SEE A
 LAWYER RIGHT AWAY.

Unless all delinquent taxes be paid upon the

parcels of real estate described in such petition and such real estate redeemed prior to the (time of the foreclosure sale of such real estate by the sheriff/completion of garnishment), the owner or any person claiming any right, title or interest in or to, or lien upon, any such parcels of real estate shall be forever barred and foreclosed of all right, title and interest and equity of redemption in and to such parcels of real estate; except that any such persons shall have the right to file an answer in said suit on or before the _____ day of _____, 20_____, in the office of the Circuit Clerk and a copy thereof to the Collector, setting forth in detail the nature and amount of the interest and any defense or objection to the (foreclosure/garnishment). Dated _____

Collector of Revenue
_____, Missouri
(Name of City)
Address _____

1 92.765. Affidavits of publication of notice of foreclosure or notice of garnishment, and of
2 posting, mailing, or other acts required by the provisions of sections 92.700 to 92.920 shall be filed
3 in the office of the circuit clerk prior to the trial, and when so filed shall constitute part of the
4 evidentiary documents in the foreclosure or garnishment suit. Such affidavits shall be prima facie
5 evidence of the performance of acts therein described, and may be so used in the trial of the suit,
6 unless challenged by verified answer duly filed in the suit.

7 92.775. 1. Upon the trial of the cause upon the question of foreclosure or garnishment, the
8 tax bill shall be prima facie proof that the tax described in the tax bill has been validly assessed at
9 the time indicated by the tax bill and that the tax is unpaid. Any person alleging any jurisdictional
10 defect or invalidity in the tax bill or in the sale thereof must particularly specify in his answer the
11 defect or basis of invalidity, and must, upon trial, affirmatively establish such defense.

12 2. After the court has first determined the validity of the tax liens of all tax bills affecting
13 parcels of real estate described in the petition, the priorities of the respective tax bills and the
14 amounts due thereon, including principal, interest, penalties, attorney's fees, and costs, the court
15 shall thereupon enter judgment of foreclosure or garnishment of such liens and fix the time and
16 place of the foreclosure sale. The petition shall be dismissed as to any parcel of real estate
17 redeemed prior to the time fixed for the sheriff's foreclosure sale as provided in sections 92.700 to
18 92.920. If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold for a sum
19 sufficient to fully pay the principal amount of all tax bills included in the judgment, together with
20 interest, penalties, attorney's fees and costs, and for no more, and such sale is confirmed by the
21 court, then all other proceedings as to such parcels of real estate shall be finally dismissed as to all
22 parties and interests other than tax bill owners or holders; provided, however, that any parties

1 seeking relief other than an interest in or lien upon the real estate may continue with said suit to a
2 final adjudication of such other issues; provided, further, an appeal may be had as to any claim
3 attacking the validity of the tax bill or bills or the priorities as to payment of proceeds of foreclosure
4 sale. If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold for a sum greater
5 than the total amount necessary to pay the principal amount of all tax bills included in the judgment,
6 together with interest, penalties, attorney's fees and costs, and such sale is confirmed by the court,
7 and no appeal is taken by any person claiming any right, title or interest in or to or lien upon said
8 parcel of real estate or by any person or taxing authority owning or holding or claiming any right,
9 title or interest in or to any tax bills within the time fixed by law for the filing of notice of appeal,
10 the court shall thereupon order the sheriff to make distribution to the owners or holders of the
11 respective tax bills included in the judgment of the amounts found to be due and in the order of
12 priorities. Thereafter all proceedings in the suit shall be ordered by the court to be dismissed as to
13 such persons or taxing authorities owning, holding or claiming any right, title or interest in any such
14 tax bill or bills so paid, and the case shall proceed as to any parties claiming any right, title, or
15 interest in or lien upon the parcel of real estate affected by such tax bill or bills as to their respective
16 claims to such surplus funds then remaining in the hands of the sheriff.

17 3. Whenever an answer is filed to the petition, as herein provided, a severance of the action
18 as to all parcels of real estate affected by such answer shall be granted, and the issues raised by the
19 petition and such answer shall be tried separate and apart from the other issues in the suit, but the
20 granting of such severance shall not delay the trial or other disposition of any other issue in the case.
21 A separate appeal may be taken from any other issue in the case. A separate appeal may be taken
22 from any action of the court affecting any right, title or interest in or to, or lien upon, such real
23 estate, other than issues of law and fact affecting the amount or validity of the lien of tax bills, but
24 the proceeding to foreclose the lien or garnish wages for the lien of any tax bills shall not be stayed
25 by such appeal. The trial shall be conducted by the court without the aid of a jury and the suit shall
26 be in equity. This action shall take precedence over and shall be triable before any other action in
27 equity affecting the title to such real estate, upon motion of any interested party.

28 92.805. After the trial of the issues, the court shall, as promptly as circumstances permit,
29 render judgment. If the court finds that no tax bill upon the land collectible by the collector or the
30 relator was delinquent when the suit was instituted or tried, then the judgment of the court shall be
31 that the cause be dismissed as to the parcels of real estate described in the tax bill; or, if the evidence
32 warrants, the judgment may be for the principal amount of the delinquent tax bill upon the real
33 estate upon which suit was brought, together with interest, penalties, attorney's and appraiser's fees
34 and costs computed as of the date of the judgment. It may decree that the lien upon the parcels of
35 real estate described in the tax bill be foreclosed and such real estate sold by the sheriff or the wages
36 of the real estate owner be garnished, and the cause shall be continued for further proceedings, as
37 herein provided.

38 92.810. 1. After the judgment of foreclosure or garnishment has been entered, or, after a
39 motion for a new trial has been overruled, or, if an appeal be taken from such judgment and the

1 judgment has been affirmed, after the sheriff shall have been notified by any party to the suit that
2 such judgment has been affirmed on appeal and that the mandate of the appellate court is on file
3 with the circuit clerk, there shall be a waiting period of six months before any advertisement of
4 sheriff's sale shall be published.

5 2. If any such parcel of real estate be not redeemed, or if no written contract providing for
6 redemption be made within six months after the date of the judgment of foreclosure or garnishment,
7 if no motion for rehearing be filed, and, if filed, within six months after such motion may have been
8 overruled, or, if an appeal be taken from such judgment and the judgment be affirmed, within six
9 months after the sheriff shall have been notified by any party to the suit that such judgment has been
10 affirmed on appeal and that the mandate of the appellate court is on file with the circuit clerk, the
11 sheriff shall, after giving the notice required by subsection 3 of this section, commence to advertise
12 the real estate described in the judgment and shall fix the date of sale within thirty days after the
13 date of the first publication of the notice of sheriff's sale as herein provided, and shall at such sale
14 proceed to sell the real estate.

15 3. No later than twenty days prior to the sheriff's sale, the sheriff shall send notice of the sale
16 to the owner or owners, as disclosed upon the records of the assessor of the real estate for which tax
17 bills thereon are delinquent. The search of the records of the assessor must be made not more than
18 forty days prior to the sending of this notice. The notice shall provide the date, time and place of the
19 sale. The notice shall also state that the property owner may avoid the sale by redeeming such
20 parcel of real estate prior to the sale as specified in section 92.750 or by entering into an agreement
21 with the collector to pay the taxes included in the foreclosure or garnishment suit under section
22 92.740. The notice required by this subsection shall be mailed in an envelope with postage prepaid.
23 The cost of the title search, mailing and notice as required by this subsection shall be included as
24 costs at the sale of the real estate.

25 4. Notwithstanding the provisions of this section to the contrary, any residential property
26 which has not been redeemed by the end of the waiting period required by this section which has
27 been determined to be of substandard quality or condition under the standards established by the
28 residential renovation loan commission pursuant to sections 67.970 to 67.983 may, upon the request
29 of the residential renovation loan commission, be transferred to the residential renovation loan
30 commission for the purpose of renovation of the property. Any such property transferred pursuant
31 to this subsection shall be renovated and sold by the residential renovation loan commission in the
32 manner prescribed in sections 67.970 to 67.983. The residential renovation loan commission shall
33 reimburse the land reutilization authority for all expenses directly incurred in relation to such
34 property under sections 92.700 to 92.920 prior to the transfer."; and
35

36 Further amend said bill, Page 7, Section 137.115, Line 220, by inserting after all of said line the
37 following:

38 "140.010. All real estate upon which the taxes remain unpaid on the first day of January,
39 annually, are delinquent, and the county collector shall enforce the lien of the state thereon, as

1 required by this chapter. Any failure to properly return the delinquent list, as required by this
2 chapter, in no way affects the validity of the assessment and levy of taxes, nor of the foreclosure and
3 sale or garnishment by which the collection of the taxes is enforced, nor in any manner affects the
4 lien of the state on the delinquent real estate for the taxes unpaid thereon.

5 140.130. At every annual settlement made by a collector of the revenue after this chapter
6 shall take effect, all delinquent real estate and delinquent personal tax lists and back tax bills for
7 taxes on real estate and tangible personal property shall be carefully examined by the board of
8 equalization and if there appear thereon any back tax bills which have appeared thereon for a period
9 of five years or more which, in the opinion of a majority of said board, are too small to justify the
10 expense of suit or foreclosure or garnishment, or which are against exempt property, or which are
11 against property which is not worth the taxes, interest and cost, and cannot be compromised as
12 provided by law, the same shall, upon order of such board or a majority thereof, be stricken from
13 such delinquent real estate or back tax books and the tax bills therefor shall be cancelled by the
14 collector.

15 140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or special
16 assessments are delinquent and unpaid are subject to sale to discharge the lien for the delinquent and
17 unpaid taxes or unpaid special assessments as provided for in this chapter on the fourth Monday in
18 August of each year. However, if the lien is on a single-family residence, the lienholder shall seek
19 to satisfy the lien by garnishing the wages of the owner of the land.

20 2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county, or
21 city taxes or special assessments without judicial proceedings, unless the notice of sale contains the
22 names of all record owners thereof, or the names of all owners appearing on the land tax book and
23 all other information required by law. However, no single-family residence shall be sold for
24 delinquent taxes or special assessments, but the wages of the owner of the property may be
25 garnished to satisfy such delinquent taxes or special assessments. Delinquent taxes or unpaid
26 special assessments, penalty, interest, and costs due thereon may be paid to the county collector at
27 any time before the property is sold ~~[therefor]~~ or before garnishment satisfies such amounts. The
28 collector shall send notices to the publicly recorded owner of record before any delinquent and
29 unpaid taxes or unpaid special assessments as specified in this section subject to sale are published.
30 The first notice shall be by first class mail. A second notice shall be sent by certified mail only if
31 the assessed valuation of the property is greater than one thousand dollars. If the assessed valuation
32 of the property is not greater than one thousand dollars, only the first notice shall be required. If any
33 second notice sent by certified mail under this section is returned to the collector unsigned, then
34 notice shall be sent before the sale by first class mail to both the owner of record and the occupant
35 of the real property. The postage for the mailing of the notices shall be paid out of the county
36 treasury, and such costs shall be added to the costs of conducting the sale, and the county treasury
37 shall be reimbursed to the extent that such postage costs are recovered at the sale. The failure of the
38 taxpayer or the publicly recorded owner to receive the notice provided for in this section shall not
39 relieve the taxpayer or publicly recorded owner of any tax liability imposed by law.

1 3. The entry in the back tax book by the county clerk of the delinquent lands, lots, mineral
2 rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral rights, and
3 royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes or unpaid
4 special assessments, together with penalty, interest and costs.

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

20 2. The county auditor in all counties having a county auditor shall annually audit
21 collections, deposits, and supporting reports of the collector and provide a copy of such audit to the
22 county collector and to the governing body of the county. A copy of the audit may be provided to
23 all applicable taxing entities within the county at the discretion of the county collector.

24 141.100. The judgment, if against the defendant, shall describe the land upon which taxes
25 are found to be due; shall state the amount of taxes and interest found to be due upon each tract or
26 lot, and the year or years for which the same are due, up to the rendition thereof, and shall decree
27 that the lien of the state be enforced, and that the real estate, or so much thereof as may be necessary
28 to satisfy such judgment, interest, and costs, be sold, and a special fieri facias shall be issued
29 thereon, subject to the provisions herein contained, which shall be executed as in other cases of
30 special judgment and execution, and said judgment shall be a first lien upon said land. However, no
31 judgment shall decree a single-family residence be sold, but the judgment shall decree the wages of
32 the owner of the property be garnished.

33 141.230. 1. The land tax collection law shall apply to all counties of class one which are
34 now operating under the provisions thereof or which may hereafter elect to operate under the
35 provisions of sections 141.210 to 141.810 by adoption of a resolution or order of the county
36 commission of such county, except that counties of the first class not having a charter form of
37 government may not elect to operate under the provisions of sections 141.210 to 141.810. Any
38 county commission so adopting such resolution or order shall file a certified copy thereof within ten
39 days after the adoption of said resolution or order with the clerk of the county commission and with

1 the collector of revenue for such county, and with the mayor and city collector or chief financial
2 officer of each municipality in such county, as defined by section 141.220.

3 2. After the adoption of such resolution or order by such county commission, any such
4 municipality may by resolution or ordinance of its proper governing authority elect to adopt and
5 come within the provisions of the land tax collection law, and thereafter shall cooperate with such
6 county under the provisions of sections 141.210 to 141.810. Any such county or municipality which
7 shall, in the manner provided herein, have elected to come within the provisions of sections 141.210
8 to 141.810 by adoption of such resolution, order or ordinance, may, after a period of one year from
9 the effective date of such resolution, order or ordinance, adopt by similar means a resolution, order
10 or ordinance, rescinding the election to adopt the provisions of the land tax collection law and
11 certified copies of such resolution, order or ordinance shall be filed in the same manner as said
12 original resolution, order or ordinance; provided, that such resolution, order or ordinance rescinding
13 or nullifying the election to adopt the provisions of sections 141.210 to 141.810 shall not become
14 effective for one year thereafter nor shall it invalidate or in any way affect any proceedings in rem
15 for foreclosure [which] or garnishment that may have been instituted under the provisions of
16 sections 141.210 to 141.810, but all such actions and proceedings so instituted while the provisions
17 of said sections were in full force and effect shall be prosecuted to their conclusion and completion;
18 provided further, that any county or municipality which may have operated under sections 141.210
19 to 141.810 prior to the enactment of this section may hereafter elect to terminate any further
20 operation under sections 141.210 to 141.810 by proceeding in manner and form and to the same
21 effect as though it had originally elected to operate under the provisions of sections 141.210 to
22 141.810.

23 3. Any city located partly within and partly without a class one county, which city and
24 county now are or hereafter may be operating under the provisions of sections 141.210 to 141.810,
25 may collect its delinquent tax bills imposed against real property located in that part of such city
26 situated within such class one county, pursuant to the provisions of sections 141.210 to 141.810;
27 provided, however, that tax bills imposed against real estate, located in that part of such city outside
28 of the limits of any such class one county, shall be collected under the provisions of the charter of
29 any such city, or under such other provisions as may be provided by law.

30 141.260. 1. Whenever it shall appear that a tax bill has been due and unpaid for a period of
31 at least two years after the date on which, if a general tax bill, it became delinquent, or, if a special
32 tax bill, such bill or any installment thereof became due, the tax lien, represented by such tax bill,
33 and the tax liens of other delinquent tax bills, shall be summarily foreclosed or garnished for the
34 collection of in the manner provided in sections 141.210 to 141.810.

35 2. Ownership of a tax bill, or of a tax sale certificate, or certificate of purchase, or tax deed,
36 or any other instrument or record of a tax bill not bearing evidence of cancellation or payment, by
37 the tax district or taxing authority issuing the same, or by any other owner thereof, shall be prima
38 facie evidence of the fact that the tax bill or tax lien represented thereby has not been paid to the tax
39 district or to the owner of the tax bill or tax lien.

1 3. The holders of tax sale certificates, certificates of purchase, or tax deeds, issued by any
2 municipality, shall be on a parity as to priority of liens and shall have the same rights as the taxing
3 authorities holding or owning general tax bills for the same tax year, and may in like manner
4 foreclose or garnish for their liens under sections 141.210 to 141.810.

5 141.310. 1. The exclusive power to collect such tax bills of any tax bill owner or holder or
6 taxing authority under the terms and conditions of sections 141.210 to 141.810 is hereby given to
7 the collector after suit has been filed or received by the collector; provided, however, that if in any
8 year the collector shall fail to institute suit against any parcel of real estate, as provided herein, then
9 any taxing authority or the holder of any tax bill may institute a suit under sections 141.210 to
10 141.810 to foreclose or garnish for the collection of any delinquent tax lien or liens upon such real
11 estate, such suit to be brought in the name of the collector at the relation of the taxing authority or
12 tax bill owner who institutes the suit, and shall have the same effect and be subject to the same
13 procedure as suits brought by the collector, except that the person bringing such suit shall deliver a
14 copy of the petition to the collector ten days prior to filing same.

15 2. The expenses of all suits so brought including court costs, publication costs, attorneys'
16 fees and other expenses shall be advanced by the person bringing such suit, except that if in any
17 such suit so brought there are tax liens upon the same parcels of real estate described therein
18 delinquent two years or more for general state, county and school purposes, such costs and expenses
19 shall be advanced by the collector as if the collector had brought the suit.

20 141.340. Any suit brought under sections 141.210 to 141.810 to foreclose the lien of general
21 and special taxes which become delinquent prior to January 1, 1984, must be brought prior to the
22 expiration of five years after such taxes shall have become delinquent. Any suit brought under
23 sections 141.210 to 141.810 to foreclose or garnish for the collection of the lien of general and
24 special taxes which become delinquent subsequent to December 31, 1984, must be brought prior to
25 the expiration of three years after such general and special taxes shall have become delinquent.

26 141.350. 1. All suits to collect delinquent tax bills which may be pending at the time of the
27 commencement of any suits brought under sections 141.210 to 141.810 affecting the same land shall
28 be consolidated with suits brought under said sections, and the parties to such pending suits shall file
29 answers within the time and as provided in sections 141.210 to 141.810; provided, however, that any
30 tax bills sought to be collected in any pending suits may be included in any list or lists included as a
31 part of any petition filed by the collector, and, if so included in any list filed as part of any such
32 petition, such inclusion shall act as an abatement of any such pending suit, and all amounts then due
33 on such tax bills, including interest, penalties, attorney's fees and costs, shall be so listed and
34 charged, and shall thereupon continue in full force and effect the liens therefor against the respective
35 parcels of real estate described therein and so listed in the petition filed under sections 141.210 to
36 141.810; and, when so listed and included in the petition, no answer shall be required to be filed in
37 such collector's suit to collect such delinquent tax bills.

38 2. Suits brought under sections 141.210 to 141.810, involving delinquent tax bills sought to
39 be collected by suits pending at the time suits are brought under these sections, shall be tried as all

1 other actions under said sections, and the statutes of limitations shall not prevent the parties to such
2 pending suits from asserting all rights and defenses which they then had.

3 3. Any lien, tax lien, represented by tax certificates, certificates of purchase or tax deeds,
4 owned or held by any person or taxing authority existing at the time sections 141.210 to 141.810
5 become effective shall not be abated by the terms of said sections, but the holders thereof shall
6 assert their respective liens in any suits brought under these sections affecting such real estate by
7 inclusion in the petition, or by answer within the time provided by said sections for the filing of
8 answers, but if no suit be brought by the collector affecting such real estate, then any taxing
9 authority or the owner or holder of any such tax lien must bring an action as provided in section
10 141.310 within three years after the time when such lien or tax lien becomes delinquent. If, through
11 any error, mistake, omission, or oversight, any petition or part thereof is dismissed as to the lien of
12 any tax bill affecting any parcel of real estate described therein, such dismissal shall be without
13 prejudice and the owner or holder of such tax bill may at his option bring or cause another suit to
14 foreclose or garnish for the collection of such tax lien to be brought at any time within one year after
15 the date of such dismissal, but not thereafter.

16 141.360. All suits for the foreclosure or garnishment of tax liens brought by the collector
17 shall name ~~[him]~~ the collector only by the title of his or her office ~~[and all such]~~. Suits against real
18 property that is not a single-family residence shall be brought directly against the real estate subject
19 to the tax lien or liens to be foreclosed~~[,]~~ and shall not name any person as defendant. Suits against
20 real property that is a single-family residence shall be brought against the property owner.

21 141.400. 1. The foregoing proceeding or suit shall constitute an action in rem, and the
22 pleadings therein shall consist of a petition and an answer or answers.

23 2. An answer may be filed by any person or taxing authority owning or claiming any right,
24 title or interest in or to any tax bill constituting a tax lien on the real estate described in the petition,
25 or by any person owning or claiming any right, title, or interest in or to, or lien upon, such real
26 estate. An answer shall include the nature and amount of the interest and any defense or objection
27 to the foreclosure or garnishment of the tax liens listed in the petition, and may include the
28 allegations usually incorporated in pleadings entitled cross petitions, cross complaints, interpleas, or
29 intervening petition.

30 3. All pleadings must be brief, clear and concise, and shall be liberally construed by the
31 court. Any such answer shall contain the caption and number of the case, and the serial number or
32 numbers of the parcels of real estate concerned. Such answer must be filed with the circuit clerk
33 and a copy thereof served on the delinquent land tax attorney not later than sixty calendar days after
34 the date of the first publication of the notice of foreclosure, and if such sixtieth day falls on a
35 Sunday or legal holiday, then such answer may be filed on the day after such Sunday or legal
36 holiday.

37 4. In the event of failure to answer within the time herein fixed, the petition shall be taken as
38 confessed and a default judgment may be taken as to all tax bills affecting parcels of real estate as to
39 which no answer has been filed.

1 141.411. 1. A suit for the garnishment of the tax liens on a single-family residence shall be
 2 instituted by filing in the appropriate office of the circuit clerk a petition. The petition shall contain
 3 a caption, a copy of the list furnished to the delinquent land tax attorney by the collector, and a
 4 prayer. Such petition without further allegation shall be deemed to be sufficient.

5 2. The caption shall be in the following form:

6 In the Circuit Court of _____ County, Missouri,

7 In the Matter of

8 Foreclosure of Liens for Delinquent Land Taxes

9 Collector of Revenue of _____ County, Missouri,

10 Plaintiff

11 -vs.-

12 Defendants

13 3. The petition shall conclude with a prayer that all tax liens upon such real estate be
 14 collected through garnishment from the income of the defendants; that the court determine the
 15 amounts and priorities of all tax bills, together with interest, penalties, costs, and attorney's fees.

16 4. The delinquent land tax attorney within ten days after the filing of any such petition shall
 17 forward by United States registered mail to each person or taxing authority having filed a list of
 18 delinquent tax bills with the collector as provided by sections 141.210 to 141.810 and sections
 19 141.980 to 141.1015 a notice of the time and place of the filing of such petition and of the
 20 newspaper in which the notice of publication has been or will be published.

21 5. The petition when so filed shall have the same force and effect with respect to each
 22 parcel of real estate therein described, as a separate suit instituted to garnish the income of the
 23 owner of the real property with the tax lien or liens against any one of said parcels of real estate.

24 141.420. 1. Except as otherwise provided in subsection 3 of section 141.520, any person
 25 having any right, title or interest in, or lien upon, any parcel of real estate described in such petition,
 26 may redeem such parcel of real estate by paying to the collector all of the sums mentioned therein,
 27 including principal, interest, penalties, attorney's fees and costs then due, at any time prior to the
 28 time of the foreclosure sale of such real estate by the sheriff or the completion of garnishment.

29 2. In the event of failure to redeem prior to the time of the foreclosure sale by the sheriff or
 30 the completion of garnishment, such person shall be barred and forever foreclosed of all his right,
 31 title and interest in and to the parcels of real estate described in such petition.

32 3. Upon redemption, as permitted by this section, the person redeeming shall be entitled to a
 33 certificate of redemption from the collector describing the property in the same manner as it is
 34 described in such petition, and the collector shall thereupon note on his records the word
 35 "redeemed" and the date of such payment opposite the description of such parcel of real estate.

36 4. The collector shall promptly notify the taxing authority and the delinquent land tax
 37 attorney of such redemption, and such payment shall operate as a release of the lien of the tax bill or
 38 bills involved and as a dismissal of the suit so far as such tax bill or bills are concerned.

39 141.450. Such notice shall be substantially as follows:

To the person to whom this notice is addressed:
 You are the last known person, according to the records in this office, in whose name land taxes were billed or charged, as to one or more parcels of real estate described in a certain petition bearing cause No. _____ (fill in number of case) filed in the Circuit Court of _____ County, Missouri, at _____ (fill in city), on _____, 20_____, wherein a (foreclosure/garnishment for the collection) of the lien of various delinquent tax bills is sought and a court order asked for the purpose of selling said real estate at a public sale for payment of all delinquent tax bills, together with interest, penalties, attorney's fees and costs. Publication of notice of such (foreclosure/garnishment) was commenced on the _____ day of _____, 20_____, in _____ (here insert name of newspaper), a daily newspaper published in _____ (here insert name of city), Missouri.

Unless all delinquent taxes be paid upon the parcels of real estate described in said petition and said real estate redeemed prior to the time of the (foreclosure sale of such real estate by the sheriff/court order), the owner or any person claiming any right, title or interest in or to, or lien upon, any such parcels of real estate, shall be forever barred and foreclosed of all right, title and interest and equity of redemption in and to such parcels of real estate; provided, however, that any such persons shall have the right to file an answer in said suit on or before the _____ day of _____, 20_____, in the office of the Circuit Clerk and a copy thereof with the Delinquent Land Tax Attorney, setting forth in detail the nature and amount of the interest and any defense or objection to the (foreclosure/garnishment).

Dated _____

_____ Delinquent Land Tax _____ Attorney _____ Address	_____ Collector of Revenue _____ County, Missouri _____ Address
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1 141.460. Affidavits of publication of notice of foreclosure or garnishment, and of posting,
2 mailing, or other acts required by sections 141.210 to 141.810 shall be filed in the office of the
3 circuit clerk prior to the trial, and when so filed shall constitute part of the evidentiary documents in
4 the foreclosure or garnishment suit. Such affidavits shall be prima facie evidence of the
5 performance of the acts therein described, and may be so used in the trial of the suit, unless
6 challenged by verified answer duly filed in the suit.

7 141.470. 1. If any infant, disabled person or convict in actual confinement shall file an
8 answer, or if the disability of such person shall be called to the attention of the court, the court shall
9 cause a copy of the letter notice of foreclosure or garnishment described in section 141.450 to be
10 forwarded by United States registered mail to the conservator of the disabled person or trustee of the
11 convict, or if the disabled person has no conservator or the convict has no trustee the court shall
12 appoint a guardian ad litem for the disabled person or convict to represent him in the suit.

13 2. Failure to appoint or notify a guardian, conservator, or trustee, or to appoint a guardian ad
14 litem as herein provided, after the disability is called to the attention of the court, shall constitute
15 error that may be reviewed on appeal but absent such appeal this shall not invalidate any judgment
16 rendered under sections 141.210 to 141.810. The error may also be urged by any competent person
17 who may take an appeal on behalf of the disabled person or convict.

18 141.480. 1. Upon the trial of the cause upon the question of foreclosure or garnishment, the
19 tax bill, whether general or special, issued by any taxing authority shall be prima facie proof that the
20 tax described in the tax bill has been validly assessed at the time indicated by the tax bill and that
21 the tax is unpaid. Absent any answer the court shall take the allegations of the petition as confessed.
22 Any person alleging any jurisdictional defect or invalidity in the tax bill or in the sale thereof must
23 particularly specify in his answer the defect or basis of invalidity, and must, upon trial, affirmatively
24 establish such defense.

25 2. Prior to formal hearing, the court may conduct an informal hearing for the purpose of
26 clarifying issues, and shall attempt to reach an agreement with the parties upon a stipulated
27 statement of facts. The court shall hear the evidence offered by the collector or relator as the case
28 may be, and by all answering parties, and shall determine the amount of each and every tax bill
29 proved by the collector or any answering party, together with the amount of interest, penalties,
30 attorney's fees and costs accruing upon each tax bill and the date from which interest began to
31 accrue upon each tax bill and the rate thereof. The court shall hear evidence and determine every
32 issue of law and of fact necessary to a complete adjudication of all tax liens asserted by any and
33 every pleading, and may also hear evidence and determine any other issue of law or fact affecting
34 any other right, title, or interest in or to, or lien upon, such real estate, sought to be enforced by any
35 party to the proceeding against any other party to the proceeding who has been served by process or
36 publication as authorized by law, or who has voluntarily appeared, and shall determine the order and
37 priority of the liens and of any other rights or interest put in issue by the pleadings.

38 3. After the court has first determined the validity of the tax liens of all tax bills affecting
39 parcels of real estate described in the petition, the priorities of the respective tax bills and the

1 amounts due thereon, including principal, interest, penalties, attorney's fees, and costs, the court
2 shall thereupon enter judgment of foreclosure or garnishment of such liens and, if the real estate is
3 not a single-family residence, fix the time and place of the foreclosure sale. The petition shall be
4 dismissed as to any parcel of real estate redeemed prior to the time fixed for the sheriff's foreclosure
5 sale as provided in sections 141.210 to 141.810 and sections 141.980 to 141.1015. If the parcel of
6 real estate auctioned off at sheriff's foreclosure sale is sold for a sum sufficient to fully pay the
7 principal amount of all tax bills included in the judgment, together with interest, penalties, attorney's
8 fees and costs, and for no more, and such sale is confirmed by the court, then all other proceedings
9 as to such parcels of real estate shall be finally dismissed as to all parties and interests other than tax
10 bill owners or holders; provided, however, that any parties seeking relief other than an interest in or
11 lien upon the real estate may continue with said suit to a final adjudication of such other issues;
12 provided, further, an appeal may be had as to any claim attacking the validity of the tax bill or bills
13 or the priorities as to payment of proceeds of foreclosure sale. If the parcel of real estate auctioned
14 off at sheriff's foreclosure sale is sold for a sum greater than the total amount necessary to pay the
15 principal amount of all tax bills included in the judgment, together with interest, penalties, attorney's
16 fees and costs, and such sale is confirmed by the court, and no appeal is taken by any person
17 claiming any right, title or interest in or to or lien upon said parcel of real estate or by any person or
18 taxing authority owning or holding or claiming any right, title or interest in or to any tax bills within
19 the time fixed by law for the filing of notice of appeal, the court shall thereupon order the sheriff to
20 make distribution to the owners or holders of the respective tax bills included in the judgment of the
21 amounts found to be due and in the order of priorities. Thereafter all proceedings in the suit shall be
22 ordered by the court to be dismissed as to such persons or taxing authorities owning, holding or
23 claiming any right, title, or interest in any such tax bill or bills so paid, and the case shall proceed as
24 to any parties claiming any right, title, or interest in or lien upon the parcel of real estate affected by
25 such tax bill or bills as to their respective claims to such surplus funds then remaining in the hands
26 of the sheriff.

27 4. Whenever an answer is filed to the petition, as herein provided, a severance of the action
28 as to all parcels of real estate affected by such answer shall be granted, and the issues raised by the
29 petition and such answer shall be tried separate and apart from the other issues in the suit, but the
30 granting of such severance shall not delay the trial or other disposition of any other issue in the case.
31 A separate appeal may be taken from any action of the court affecting any right, title, or interest in
32 or to, or lien upon, such real estate, other than issues of law and fact affecting the amount or validity
33 of the lien of tax bills, but the proceeding to foreclose or garnish the lien of any tax bills shall not be
34 stayed by such appeal. The trial shall be conducted by the court without the aid of a jury and the
35 suit shall be in equity. This action shall take precedence over and shall be triable before any other
36 action in equity affecting the title to such real estate, upon motion of any interested party.

37 141.500. 1. After the trial of the issues, the court shall, as promptly as circumstances
38 permit, render judgment. If the court finds that no tax bill upon the land collectible by the collector
39 or the relator was delinquent when the suit was instituted or tried, then the judgment of the court

1 shall be that the cause be dismissed as to the parcels of real estate described in the tax bill; or, if the
2 evidence warrant, the judgment may be for the principal amount of the delinquent tax bills upon the
3 real estate upon which suit was brought, together with interest, penalties, attorney's and appraiser's
4 fees and costs computed as of the date of the judgment. The judgment may recite the amount of
5 each tax bill, the date when it began to bear interest, and the rate of such interest, together with the
6 rate and amount of penalties, attorney's and appraiser's fees not to exceed fifteen dollars. It may
7 decree that the lien upon the parcels of real estate described in the tax bill be foreclosed and such
8 real estate sold by the sheriff or, if the real estate is a single-family residence, the tax bill be
9 collected by garnishing the income of the property owner, and the cause shall be continued for
10 further proceedings, as herein provided.

11 2. The collector may, at his option, cause to be prepared and sent by restricted, registered or
12 certified mail with postage prepaid, within thirty days after the rendering of such judgment, a brief
13 notice of such judgment and the availability of a written redemption contract pursuant to section
14 141.530 to the persons named in the judgment as being the last known persons in whose names tax
15 bills affecting the respective parcels of real estate described in such judgment were last billed or
16 charged on the books of the collector, or the last known owner of record, if different, and to the
17 addresses of such persons upon the records of the collector. The terms "restricted", "registered" or
18 "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous
19 place, where it will not be obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and
20 which also requires a return receipt or a statement by the postal authorities that the addressee
21 refused to receive and receipt for such mail. If the notice is returned to the collector by the postal
22 authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt
23 for the notice as shown by the return receipt, then the collector shall make a search of the records
24 maintained by the county, including those kept by the recorder of deeds, to discern the name and
25 address of any person who, from such records, appears as a successor to the person to whom the
26 original notice was addressed, and to cause another notice to be mailed to such person. The
27 collector shall prepare and file with the circuit clerk prior to confirmation hearings an affidavit
28 reciting to the court any name, address and serial number of the tract of real estate affected of any
29 such notices of judgment that are undeliverable because of an addressee's refusal to receive and
30 receipt for the same, or of any notice otherwise nondeliverable by mail, or in the event that any
31 name or address does not appear on the records of the collector, then of that fact. The affidavit in
32 addition to the recitals set forth above shall also state reason for the nondelivery of such notice.

33 141.510. 1. The collector, any party, or anyone on behalf of any disabled person as defined
34 in chapter 475 may appeal from the judgment of foreclosure or garnishment. Such appeal must be
35 taken within twenty days after the date of such judgment.

36 2. The collector, any taxing authority and anyone appealing on behalf of a disabled person
37 may appeal without giving bond. The appeal of no other party shall be allowed unless such party
38 gives a bond which shall be approved by the court. Such bond shall be in a penal sum to be fixed by
39 the court and shall be conditioned that the appellant will prosecute his appeal with effect and

1 without delay and that he will make good all damages and costs incurred by the appeal, including
2 costs incurred by any party in printing briefs on appeal.

3 141.530. 1. Except as otherwise provided in section 141.520, during such waiting period
4 and at any time prior to the time of foreclosure sale by the sheriff or completion of garnishment, any
5 interested party may redeem any parcel of real estate as provided by this chapter. During such
6 waiting period and at any time prior to the time of foreclosure sale by the sheriff or completion of
7 garnishment, the collector may, at the option of the party entitled to redeem, enter into a written
8 redemption contract with any such party interested in any parcel of real estate, providing for
9 payment in installments, monthly or bimonthly, of the delinquent tax bills, including interest,
10 penalties, attorney's fees and costs charged against such parcel of real estate, provided, however, that
11 in no instance shall such installments exceed twelve in number or extend more than twenty-four
12 months next after any agreement for such installment payments shall have been entered into;
13 provided further, that upon good cause being shown by the owner of any parcel of real estate
14 occupied as a homestead, or in the case of improved real estate with an assessed valuation of not
15 more than three thousand five hundred dollars, owned by an individual, the income from such
16 property being a major factor in the total income of such individual, or by anyone on his behalf, the
17 court may, in its discretion, fix the time and terms of payment in such contract to permit all of such
18 installments to be paid within not longer than forty-eight months after any order or agreement as to
19 installment payments shall have been made.

20 2. So long as such installments be paid according to the terms of the contract, the said six
21 months' waiting period shall be extended, but if any installment be not paid when due, the extension
22 of said waiting period shall be ended without notice, and the real estate shall forthwith be advertised
23 for sale or included in the next notice of sheriff's foreclosure sale or, if the real property is a single-
24 family residence, garnishment of the property owner's wages shall resume."; and

25
26 Further amend said bill by amending the title, enacting clause, and intersectional references
27 accordingly.