

FIRST REGULAR SESSION

# HOUSE BILL NO. 979

## 99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WALKER (3).

2021H.011

D. ADAM CRUMBLISS, Chief Clerk

### AN ACT

To repeal sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, RSMo, and to enact in lieu thereof six new sections relating to fees to be paid to the county employees' retirement fund.

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

Section A. Sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, to read as follows:

50.1190. In addition to the fees collected under chapter 59, the county recorder of deeds in all counties, except in counties of the first classification having a charter form of government and any city not within a county, shall collect a ~~[six-dollar]~~ **nine-dollar** fee on all documents recorded or filed. The recorder shall transfer monthly all such fees and interest to the county treasurer. The treasurer shall forthwith transmit such fees and interest to the board for deposit in the county employees' retirement fund.

52.290. 1. In all counties except counties having a charter form of government before January 1, 2008, and any city not within a county, the collector shall collect on behalf of the county a fee for the collection of delinquent and back taxes of ~~[seven]~~ **nine** percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. ~~[Two-sevenths]~~ **Of the nine percent** of the fees collected pursuant to the provisions of this section **two and one-quarter percent** shall be paid into the county general fund, ~~[two-sevenths of the fees collected pursuant to the provisions of this section]~~ **two and one-quarter percent** shall be paid into the tax maintenance fund of the county as required by section 52.312, and ~~[three-sevenths of the fees collected pursuant to the provisions of this section]~~ **four and one-half**

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

10 **percent** shall be paid into the county employees' retirement fund created by sections 50.1000 to  
 11 50.1200. Notwithstanding provisions of law to the contrary, an authorization for collection of  
 12 a fee for the collection of delinquent and back taxes in a county's charter, at a rate different than  
 13 the rate allowed by law, shall control.

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

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

137.280. 1. Taxpayers' personal property lists, except those of merchants and  
 2 manufacturers, and except those of railroads, public utilities, pipeline companies or any other  
 3 person or corporation subject to special statutory requirements, such as chapter 151, who shall  
 4 return and file their assessments on locally assessed property no later than April first, shall be  
 5 delivered to the office of the assessor of the county between the first day of January and the first  
 6 day of March each year and shall be signed and certified by the taxpayer as being a true and  
 7 complete list or statement of all the taxable tangible personal property. If any person shall fail  
 8 to deliver the required list to the assessor by the first day of March, the owner of the property  
 9 which ought to have been listed shall be assessed a penalty added to the tax bill, based on the  
 10 assessed value of the property that was not reported, as follows:

11	Assessed Valuation			Penalty
12	0	-	\$1,000	<del>[\$10.00]</del> <b>\$15.00</b>
13	\$1,001	-	\$2,000	<del>[\$20.00]</del> <b>\$25.00</b>
14	\$2,001	-	\$3,000	<del>[\$30.00]</del> <b>\$35.00</b>
15	\$3,001	-	\$4,000	<del>[\$40.00]</del> <b>\$45.00</b>
16	\$4,001	-	\$5,000	<del>[\$50.00]</del> <b>\$55.00</b>
17	\$5,001	-	\$6,000	<del>[\$60.00]</del> <b>\$65.00</b>

18	\$6,001	-	\$7,000	<del>[\$70.00]</del> <b>\$75.00</b>
19	\$7,001	-	\$8,000	<del>[\$80.00]</del> <b>\$85.00</b>
20	\$8,001	-	\$9,000	<del>[\$90.00]</del> <b>\$95.00</b>
21	\$9,001		and above	<del>[\$100.00]</del> <b>\$105.00</b>

22

23 The assessor in any county of the first classification without a charter form of government with  
 24 a population of one hundred thousand or more inhabitants which contains all or part of a city  
 25 with a population of three hundred fifty thousand or more inhabitants shall omit assessing the  
 26 penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls  
 27 into one of the following categories. The assessor in all other political subdivisions shall omit  
 28 assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one  
 29 of the following categories:

- 30 (1) The taxpayer is in military service and is outside the state;
- 31 (2) The taxpayer filed timely, but in the wrong county;
- 32 (3) There was a loss of records due to fire or flood;
- 33 (4) The taxpayer can show the list was mailed timely as evidenced by the date of  
 34 postmark; ~~[or]~~
- 35 (5) The assessor determines that no form for listing personal property was mailed to the  
 36 taxpayer for that tax year; or
- 37 (6) The neglect occurred as a direct result of the actions or inactions of the county or its  
 38 employees or contractors.

39 2. Between March first and April first, the assessor shall send to each taxpayer who was  
 40 sent an assessment list for the current tax year, and said list was not returned to the assessor, a  
 41 second notice that statutes require the assessment list be returned immediately. In the event the  
 42 taxpayer returns the assessment list to the assessor before May first, the penalty described in  
 43 subsection 1 of this section shall not apply. If said assessment list is not returned before May  
 44 first by the taxpayer, the penalty shall apply.

45 3. It shall be the duty of the county commission and assessor to place on the assessment  
 46 rolls for the year all personal property discovered in the calendar year which was taxable on  
 47 January first of that year.

137.345. 1. If any person, corporation, partnership or association neglects or refuses to  
 2 deliver an itemized statement or list of all the taxable tangible personal property signed and  
 3 certified by the taxpayer, as required by section 137.340, by the first day of March, ~~[they]~~ **the**  
 4 **taxpayer** shall be assessed a penalty added to the tax bill, based on the assessed value of the  
 5 property that was not reported, as follows:

6	Assessed Valuation	Penalty
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7	0	-	\$1,000	<del>[\$10.00]</del> <b>\$15.00</b>
8	\$1,001	-	\$2,000	<del>[\$20.00]</del> <b>\$25.00</b>
9	\$2,001	-	\$3,000	<del>[\$30.00]</del> <b>\$35.00</b>
10	\$3,001	-	\$4,000	<del>[\$40.00]</del> <b>\$45.00</b>
11	\$4,001	-	\$5,000	<del>[\$50.00]</del> <b>\$55.00</b>
12	\$5,001	-	\$6,000	<del>[\$60.00]</del> <b>\$65.00</b>
13	\$6,001	-	\$7,000	<del>[\$70.00]</del> <b>\$75.00</b>
14	\$7,001	-	\$8,000	<del>[\$80.00]</del> <b>\$85.00</b>
15	\$8,001	-	\$9,000	<del>[\$90.00]</del> <b>\$95.00</b>
16	\$9,001		and above	<del>[\$100.00]</del> <b>\$105.00</b>

17

18 The assessor in any county of the first classification without a charter form of government with  
 19 a population of one hundred thousand or more inhabitants which contains all or part of a city  
 20 with a population of three hundred fifty thousand or more inhabitants shall omit assessing the  
 21 penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls  
 22 into one of the following categories. The assessor in all other political subdivisions shall omit  
 23 assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one  
 24 of the following categories:

- 25 (1) The taxpayer is in military service and is outside the state;
- 26 (2) The taxpayer filed timely, but in the wrong county;
- 27 (3) There was a loss of records due to fire, theft, fraud or flood;
- 28 (4) The taxpayer can show the list was mailed timely as evidenced by the date of  
 29 postmark; ~~[or]~~
- 30 (5) The assessor determines that no form for listing personal property was mailed to the  
 31 taxpayer for that tax year; or
- 32 (6) The neglect occurred as a direct result of the actions or inactions of the county or its  
 33 employees or contractors.

34 2. It shall be the duty of the county commission and assessor to place on the assessment  
 35 rolls for the year all property discovered in the calendar year which was taxable on January first  
 36 of that year.

37 3. Between March first and April first, the assessor shall send to each taxpayer who was  
 38 sent an assessment list for the current tax year, and said list was not returned to the assessor, a  
 39 second notice that statutes require that the assessment list be returned immediately. In the event  
 40 the taxpayer returns the assessment list to the assessor before May first, the penalty described in  
 41 subsection 1 of this section shall not apply. If said assessment list is not returned before May  
 42 first by the taxpayer, the penalty shall apply.

43 4. The assessor, in the absence of the owner failing to deliver a required list of property  
44 is not required to furnish to the owner a duplicate of the assessment as made.

45 5. In every instance where a taxpayer has appealed to the board of equalization or the  
46 state tax commission the assessment of the taxpayer's property, real or personal, and that appeal  
47 has been successful, then in the next following and all subsequent years the basis upon which the  
48 assessor must base future assessments of the subject property shall be the basis established by  
49 the successful appeal and any increases must be established from that basis.

140.100. 1. **In all counties except counties having a charter form of government  
2 before January 1, 2008, and any city not within a county**, each tract of land in the back tax  
3 book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen  
4 percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall  
5 not exceed two percent per month or fractional part thereof.

6 2. For making and recording the delinquent land lists, the collector and the clerk shall  
7 **each** receive ~~[ten cents per tract or lot and the clerk shall receive five cents]~~ **four dollars** per  
8 tract or lot for comparing and authenticating such list. **The eight dollars shall go to the county  
9 employees' retirement fund established under section 50.1010.**

150.150. The collector shall, at the time of delivering such license, collect the sum of  
2 up to twenty-five dollars, adjusted annually based on the consumer price index, not to exceed one  
3 hundred dollars, in all counties having a charter form of government and in any city not within  
4 a county which shall be set by such governing body. In all other counties, the fee shall be  
5 ~~[twenty-five]~~ **thirty** dollars; provided, that five dollars of any fees herein received by the  
6 collector shall be paid into the county or city treasury as provided by law and ~~[twenty]~~ **twenty-**  
7 **five** dollars shall be paid into the county employees' retirement fund created by sections 50.1000  
8 to 50.1200.

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