

SECOND REGULAR SESSION

# HOUSE BILL NO. 1514

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE BURTON.

Read 1<sup>st</sup> time January 17, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3796L.011

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### AN ACT

To repeal sections 139.052, 139.053, and 139.350, RSMo, and to enact in lieu thereof three new sections relating to collection of personal property taxes.

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

Section A. Sections 139.052, 139.053, and 139.350, RSMo, are repealed and three new  
2 sections enacted in lieu thereof, to be known as sections 139.052, 139.053, and 139.350, to read  
3 as follows:

139.052. 1. The governing body of [any] **each** county [may] **shall** by ordinance or order  
2 provide for the payment of all or any part of current and delinquent real property taxes, in such  
3 installments and on such terms as [the governing body deems appropriate] **provided pursuant**  
4 **to sections 139.053 and 139.350.** [Additionally, the county legislative body may limit the right  
5 to pay such taxes in installments to certain classes of taxpayers, as may be prescribed by  
6 ordinance or order.] Any delinquent taxes shall bear interest at the rate provided by section  
7 140.100, RSMo, and shall be subject to the fees provided by law.

8 2. The county official charged with the duties of the collector shall issue receipts for any  
9 installment payments.

10 3. Installment payments made at any time during a tax year shall not affect the taxpayer's  
11 right to protest the amount of such tax payments under applicable provisions of law.

12 4. Subsection 1 of this section shall not apply to payment for real property taxes by  
13 financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they  
14 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal  
15 Regulation, as amended.

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

139.053. 1. The governing body of any county, excluding township counties, may by ordinance or order provide for the payment of all or any part of current real [and personal] property taxes which are owed, at the option of the taxpayer, on an annual, semiannual or quarterly basis at such times as determined by such governing body.

2. **The governing body of each county, excluding township counties, shall by ordinance or order provide for the payment of all or any part of current personal property taxes which are owed, at the option of the taxpayer, on an annual, semiannual, quarterly, or monthly basis at such times as determined by such governing body.**

3. The ordinance shall provide the method by which the amount of property taxes owed for the current tax year in which the payments are to be made shall be estimated. The collector shall submit to the governing body the procedures by which taxes will be collected pursuant to the ordinance or order. The estimate shall be based on the previous tax year's liability. A taxpayer's payment schedule shall be based on the estimate divided by the number of pay periods in which payments are to be made. The taxpayer shall at the end of the tax year pay any amounts owed in excess of the estimate for such year. The county shall at the end of the tax year refund to the taxpayer any amounts paid in excess of the property tax owed for such year. No interest shall be paid by the county on excess amounts owed to the taxpayer. Any refund paid the taxpayer pursuant to this subsection shall be an amount paid by the county only once in a calendar year.

[3.] 4. If a taxpayer fails to make an installment payment of a portion of the real or personal property taxes owed to the county, then such county may charge the taxpayer interest on the amount of property taxes still owed for that year.

[4.] 5. Any governing body enacting the ordinance or order specified in this section shall first agree to provide the county collector with reasonable and necessary funds to implement the ordinance or order.

[5.] 6. Subsection 1 of this section shall not apply to payment for real property taxes by financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended.

139.350. 1. Every ex officio township collector, upon receiving the tax book and warrant from the county clerk, shall proceed in the following manner to collect the same; and [he] shall mail to all resident taxpayers, at least fifteen days prior to delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. Collectors shall also mail tax receipts for all the taxes received by mail.

2. **Each township board shall by ordinance or order provide for the payment of all or any part of current personal property taxes which are owed, at the option of the**

8 taxpayer, on an annual, semiannual, quarterly, or monthly basis at such times as  
9 determined by such board.

10       3. The ordinance or order shall provide the method by which the amount of  
11 property taxes owed for the current tax year in which the payments are to be made shall  
12 be estimated. The collector shall submit to the board the procedures by which taxes will  
13 be collected pursuant to the ordinance or order. The estimate shall be based on the  
14 previous tax year's liability. A taxpayer's payment schedule shall be based on the estimate  
15 divided by the number of pay periods in which payments are to be made. The taxpayer  
16 shall at the end of the tax year pay any amounts owed in excess of the estimate for such  
17 year. The collector shall at the end of the tax year refund to the taxpayer any amounts  
18 paid in excess of the property tax owed for such year. No interest shall be paid by the  
19 township on excess amounts owed to the taxpayer. Any refund paid the taxpayer pursuant  
20 to this subsection shall be an amount paid by the township only once in a calendar year.

21       4. If a taxpayer fails to make an installment payment of a portion of the real or  
22 personal property taxes owed to the township, then such township may charge the taxpayer  
23 interest on the amount of property taxes still owed for that year.