

FIRST REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 125**  
94TH GENERAL ASSEMBLY

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Reported from the Committee on Economic Development, Tourism and Local Government, April 12, 2007, with recommendation that the Senate Committee Substitute do pass.

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 52.290, 52.312, 52.315, 52.317, 52.361, 52.370, 55.140, 55.190, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 140.730, 141.150, 141.440, 141.500, 141.540, 141.640, and 165.071, RSMo, and to enact in lieu thereof thirty-two new sections relating to collection of taxes.

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

Section A. Sections 52.290, 52.312, 52.315, 52.317, 52.361, 52.370, 55.140, 2 55.190, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 3 140.160, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 4 140.730, 141.150, 141.440, 141.500, 141.540, 141.640, and 165.071, RSMo, are 5 repealed and thirty-two new sections enacted in lieu thereof, to be known as 6 sections 52.290, 52.312, 52.315, 52.317, 52.361, 52.370, 55.140, 55.190, 139.031, 7 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.230, 8 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 140.730, 141.150, 9 141.440, 141.500, 141.540, 141.640, and 165.071, to read as follows:

52.290. 1. In all counties except counties [of the first classification] 2 having a charter form of government 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

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

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.

12 2. In all counties [of the first classification] having a charter form of  
13 government and any city not within a county, the collector shall collect on behalf  
14 of the county and pay into the county general fund a fee for the collection of  
15 delinquent and back taxes of two percent on all sums collected to be added to the  
16 face of the tax bill and collected from the party paying the tax except that in a  
17 county with a charter form of government and with more than two hundred fifty  
18 thousand but less than [three] **seven** hundred [fifty] thousand inhabitants, the  
19 collector shall collect on behalf of the county a fee for the collection of delinquent  
20 and back taxes of three percent on all sums collected to be added to the face of  
21 the tax bill and collected from the party paying the tax. [Two-thirds of the fees  
22 collected pursuant to the provisions of this section shall be paid into the county  
23 general fund and one-third of the fees collected pursuant to this section shall be  
24 paid into the tax maintenance fund of the county as required by section 52.312,  
25 RSMo.] **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**  
27 **shall be paid into that fund; otherwise, all fees collected under the**  
28 **provisions of this 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 [a] **any** county with a  
4 charter form of government and with more than two hundred fifty thousand but  
5 less than [three] **seven** hundred [fifty] thousand inhabitants, other than counties  
6 of the first classification having a charter form of government and any city not  
7 within a county, subject to the provisions of this section, shall establish a fund  
8 to be known as the "Tax Maintenance Fund" to be used solely as a depository for  
9 funds received or collected for the purpose of funding additional costs and  
10 expenses incurred in the office of collector.

52.315. 1. [The two-sevenths] **All moneys** collected to fund the tax  
2 maintenance fund pursuant to section 52.290 shall be transmitted monthly for  
3 deposit into the tax maintenance fund and used for additional administration and

4 operation costs for the office of collector. Any costs shall include, but shall not  
5 be limited to, those costs that require any additional out-of-pocket expense by the  
6 office of collector and it may include reimbursement to county general revenue for  
7 the salaries of employees of the office of collector for hours worked and any other  
8 expenses necessary to conduct and execute the duties and responsibilities of such  
9 office.

10 2. The tax maintenance fund may also be used by the collector for  
11 training, purchasing new or upgrading information technology, equipment or  
12 other essential administrative expenses necessary to carry out the duties and  
13 responsibilities of the office of collector, including anything necessarily pertaining  
14 thereto.

15 3. The collector has the sole responsibility for all expenditures made from  
16 the tax maintenance fund and shall approve all expenditures from such fund. All  
17 such expenditures from the tax maintenance fund shall not be used to substitute  
18 for or subsidize any allocation of county general revenue for the operation of the  
19 office of collector.

20 4. The tax maintenance fund may be audited by the appropriate auditing  
21 agency. Any unexpended balance shall be left in the tax maintenance fund, to  
22 accumulate from year to year with interest.

52.317. 1. Any county subject to the provisions of section 52.312 shall  
2 provide moneys for budget purposes in an amount not less than the approved  
3 budget in the previous year and shall include the same percentage adjustments  
4 in compensation as provided for other county employees as effective January first  
5 each year. Any moneys accumulated and remaining in the tax maintenance fund  
6 as of December thirty-first each year in all counties of the first classification  
7 [without a charter form of government] and any county with a charter form of  
8 government and with more than two hundred fifty thousand but less than [three]  
9 **seven** hundred [fifty] thousand inhabitants shall be limited to an amount equal  
10 to one-half of the previous year's approved budget for the office of collector, and  
11 any moneys accumulated and remaining in the tax maintenance fund as of  
12 December thirty-first each year in all counties other than counties of the first  
13 classification and any city not within a county, which collect more than four  
14 million dollars of all current taxes charged to be collected, shall be limited to an  
15 amount equal to the previous year's approved budget for the office of  
16 collector. Any moneys remaining in the tax maintenance fund as of December  
17 thirty-first each year that exceed the above-established limits shall be transferred

18 to county general revenue by the following January fifteenth of each year.

19           2. For one-time expenditures directly attributable to any department,  
20 office, institution, commission, or county court, the county commission may  
21 budget such expenses in a common fund or account so that any such expenditures  
22 separately budgeted do not appear in any specific department, county office,  
23 institution, commission, or court budget.

          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 check signed by the  
4 collector **[and countersigned by the auditor of the county], except that the**  
5 **collector may disburse money by electronic transfer of funds from the**  
6 **collector's account into the accounts of the appropriate taxing entities.**

          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 and periodically examine all records,**  
4 **collections, and settlements for** all licenses issued by the county **[and shall**  
5 keep a record of the number, date of issue, the name of the party or parties to  
6 whom issued, the occupation, the expiration thereof, and amount of money paid  
7 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 **[a daily] available, electronically or otherwise, a** report to the auditor  
4 of receipts, **deposits,** and balance in **[his] the collector's** hands[, and where  
5 deposited, and shall deliver to the auditor each day a deposit slip showing the  
6 day's deposit]. The collector shall, upon receiving taxes, give **[duplicate] a**  
7 numbered tax **[receipts, which] receipt to** the taxpayer **[shall take to the auditor**  
8 to be countersigned by him, one of which the auditor shall retain, and charge the  
9 amount thereof to the collector]. The collector shall also make **available,**

10 **electronically or otherwise**, a [daily] report to the auditor of all other sums  
11 of money collected by [him] **the collector** from any source whatsoever, and in  
12 such report shall state [from whom collected, and] on what account[, which sums  
13 shall be charged by the auditor to the collector] **collected**. The collector shall[,  
14 upon turning] **turn** money over to the county treasurer[, take duplicate receipts  
15 therefor and file same immediately with the county auditor] **under section**  
16 **139.210, RSMo**.

139.031. 1. Any taxpayer, **upon total payment of the current tax**  
2 **bill**, may protest all or any part of any current taxes assessed against the  
3 taxpayer, except taxes collected by the director of revenue of Missouri. Any such  
4 taxpayer desiring to pay any current taxes under protest shall, at the time of  
5 paying such taxes, file with the collector a written statement setting forth the  
6 grounds on which the protest is based. The statement shall include the true  
7 value in money claimed by the taxpayer if disputed.

8 2. Upon receiving payment of current taxes under protest pursuant to  
9 subsection 1 of this section or upon receiving notice of an appeal pursuant to  
10 section 138.430, RSMo, the collector shall disburse to the proper official all  
11 portions of taxes not disputed by the taxpayer and shall impound in a separate  
12 fund all portions of such taxes which are in dispute. Except as provided in  
13 subsection 3 of this section, every taxpayer protesting the payment of current  
14 taxes shall, within ninety days after filing his protest, commence an action  
15 against the collector by filing a petition for the recovery of the amount protested  
16 in the circuit court of the county in which the collector maintains his office. If  
17 any taxpayer so protesting his taxes shall fail to commence an action in the  
18 circuit court for the recovery of the taxes protested within the time prescribed in  
19 this subsection, such protest shall become null and void and of no effect, and the  
20 collector shall then disburse to the proper official the taxes impounded, and any  
21 interest earned thereon, as provided above in this subsection.

22 3. No action against the collector shall be commenced by any taxpayer  
23 who has, for the current tax year in issue, filed with the state tax commission a  
24 timely and proper appeal of the protested taxes. Such taxpayer shall notify the  
25 collector of the appeal in the written statement required by subsection 1 of this  
26 section. The taxes so protested shall be impounded in a separate fund and the  
27 commission may order all or any part of such taxes refunded to the taxpayer, or  
28 may authorize the collector to release and disburse all or any part of such taxes  
29 in its decision and order issued pursuant to chapter 138, RSMo.

30           4. Trial of the action in the circuit court shall be in the manner prescribed  
31 for nonjury civil proceedings, and, after determination of the issues, the court  
32 shall make such orders as may be just and equitable to refund to the taxpayer all  
33 or any part of the current taxes paid under protest, together with any interest  
34 earned thereon, or to authorize the collector to release and disburse all or any  
35 part of the impounded taxes, and any interest earned thereon, to the appropriate  
36 officials of the taxing authorities. Either party to the proceedings may appeal the  
37 determination of the circuit court.

38           5. All the county collectors of taxes, and the collector of taxes in any city  
39 not within a county, shall, upon written application of a taxpayer, refund or credit  
40 against the taxpayer's tax liability in the following taxable year and subsequent  
41 consecutive taxable years until the taxpayer has received credit in full for any  
42 real or personal property tax mistakenly or erroneously levied against the  
43 taxpayer and collected in whole or in part by the collector. Such application shall  
44 be filed within three years after the tax is mistakenly or erroneously paid. The  
45 governing body, or other appropriate body or official of the county or city not  
46 within a county, shall make available to the collector funds necessary to make  
47 refunds under this subsection by issuing warrants upon the fund to which the  
48 mistaken or erroneous payment has been credited, or otherwise.

49           6. No taxpayer shall receive any interest on any money paid in by the  
50 taxpayer erroneously.

51           7. All protested taxes shall be invested by the collector in the same  
52 manner as assets specified in section 30.260, RSMo, for investment of state  
53 moneys. A taxpayer who is entitled to a refund of protested taxes shall also  
54 receive the interest earned on the investment thereof. If the collector is ordered  
55 to release and disburse all or part of the taxes paid under protest to the proper  
56 official, such taxes shall be disbursed along with the proportional amount of  
57 interest earned on the investment of the taxes due the particular taxing  
58 authority.

59           8. **Any taxing authority may request to be notified by the county**  
60 **collector of current taxes paid under protest. Such request shall be in**  
61 **writing and submitted** on or before [March] **February** first next following the  
62 delinquent date of **current** taxes paid under protest, **and** the county collector  
63 shall [notify any] **provide such information on or before March first of**  
64 **the same year to the requesting** taxing authority of the taxes paid under  
65 protest which would be received by such taxing authority if the funds were not

66 the subject of a protest. Any taxing authority may apply to the circuit court of  
67 the county or city not within a county in which a collector has impounded  
68 protested taxes under this section and, upon a satisfactory showing that such  
69 taxing authority would receive such impounded tax funds if they were not the  
70 subject of a protest and that such taxing authority has the financial ability and  
71 legal capacity to repay such impounded tax funds in the event a decision ordering  
72 a refund to the taxpayer is subsequently made, the circuit court shall order,  
73 pendente lite, the disbursal of all or any part of such impounded tax funds to  
74 such taxing authority. The circuit court issuing an order under this subsection  
75 shall retain jurisdiction of such matter for further proceedings, if any, to compel  
76 restitution of such tax funds to the taxpayer. In the event that any protested tax  
77 funds refunded to a taxpayer were disbursed to a taxing authority under this  
78 subsection instead of being held and invested by the collector under subsection  
79 7 of this section, such taxing authority shall pay the taxpayer entitled to the  
80 refund of such protested taxes the same amount of interest, as determined by the  
81 circuit court having jurisdiction in the matter, such protested taxes would have  
82 earned if they had been held and invested by the collector.

83 9. No appeal filed shall stay any order of refund, but the decision filed by  
84 any court of last review modifying the circuit court's or state tax commission's  
85 determination pertaining to the amount of refund shall be binding on the parties,  
86 and the decision rendered shall be complied with by the party affected by any  
87 modification within ninety days of the date of such decision. No taxpayer shall  
88 receive any interest on any additional award of refund, and the collector shall not  
89 receive any interest on any ordered return of refund in whole or in part.

139.140. **Except as provided in section 52.361, RSMo**, 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] **the collector** duplicate receipts therefor, one of which shall be filed in the  
5 office of the clerk of the county commission, who shall grant [him] **the collector**  
6 full quietus under the seal of the commission.

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



4 tax book as provided in section 140.060.

5           2. **Except as provided in section 52.361, RSMo**, when completed, the  
6 clerk shall deliver the book to the collector taking duplicate receipts therefor, one  
7 of which [he] **the clerk** shall file in [his] **the clerk's** office and the other [he]  
8 **the clerk** shall file with the director of revenue. The clerk shall charge the  
9 collector with the aggregate amount of taxes, interest, and clerk's fees contained  
10 in the 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, RSMo**.  
5 In case the collector of any city or town has omitted or neglected to return to the  
6 county collector a list of delinquent lands and lots, as required by section 140.670,  
7 the 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, RSMo**, the county  
2 clerk and 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.

140.160. 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.

140.230. 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 of money and retain one of  
14 the duplicate receipts himself and file the other with the county commission, and  
15 thereupon the commission shall charge the treasurer with the amount.

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

22 3. County commissions shall compel owners or agents to make satisfactory  
23 proof of their claims before receiving their money; provided, that no county shall  
24 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, and there shall be a ninety-day  
7 period of redemption from such sales as specified in section 140.405.

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

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

17 4. A purchaser at any sale subsequent to the third offering of any land or  
18 lots, **whether by the collector or a trustee as provided in section 140.260,**  
19 shall be entitled to the immediate issuance and delivery of a collector's deed and  
20 there shall be no period of redemption from **any** such sales **after the third**  
21 **offering**; provided, however, before any purchaser at a sale to which this section  
22 is applicable shall be entitled to a collector's deed it shall be the duty of the  
23 collector to demand, and the purchaser to pay, in addition to his bid, all taxes due

24 and unpaid on such lands or lots that become due and payable on such lands or  
25 lots subsequent to the date of the taxes included in such advertisement and  
26 sale. **The collector's deed or trustee's deed shall have priority over all**  
27 **other liens or encumbrances on the property sold except for real**  
28 **property taxes or federal liens. Any surplus shall be paid to the county**  
29 **treasury.**

30           5. In the event the real purchaser at any sale to which this section is  
31 applicable shall be the owner of the lands or lots purchased, or shall be obligated  
32 to pay the taxes for the nonpayment of which such lands or lots were sold, then  
33 no collector's deed shall issue to such purchaser, or to anyone acting for or on  
34 behalf of such purchaser, without payment to the collector of such additional  
35 amount as will discharge in full all delinquent taxes, penalty, interest 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, **and then any excess proceeds shall be distributed to**  
29 **the county treasurer to be held for the use and benefit of the person or**  
30 **persons entitled to such proceeds.**

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

35 7. Compensation to trustees as herein designated shall be payable solely  
36 from proceeds derived from the sale of lands purchased by them as such trustees  
37 and shall be fixed by the authorities herein designated, but not in excess of ten  
38 percent of the price for which any such lands and lots are sold by the trustees;  
39 provided further, that if at any such sale any person bid a sufficient amount to  
40 pay in full all delinquent taxes, penalties, interest and costs, then the trustees  
41 herein designated shall be without authority to further bid on any such land or  
42 lots. **If a third party is a successful bidder and there are excess**  
43 **proceeds, such proceeds shall be distributed as provided in subsection**  
44 **5 of this section.**

45 8. If the county commission of any county does not designate and appoint  
46 a suitable person or persons as trustee or trustees, so appointed, or the trustee  
47 or trustees do not accept property after the third offering where no sale occurred  
48 then it shall be at the discretion of the collector to sell such land subsequent to  
49 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.

35           5. No collector shall be authorized to issue a certificate of purchase to any  
36 nonresident of the state of Missouri or to enter a recital of any assignment of such  
37 certificate upon his record to a nonresident of the state, until such purchaser or  
38 assignee of such purchaser, as the case may be, shall have complied with the  
39 provisions of section 140.190 pertaining to nonresident purchasers.

40           **6. This section shall not apply to any post-third year tax sale.**

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.**

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 of the title search and mailing of notification**

7 **required in sections 140.250 to 140.405**, together with interest at the rate  
8 specified in such certificate, not to exceed ten percent annually, except on a sum  
9 paid by a purchaser in excess of the delinquent taxes due plus costs of the sale,  
10 no interest shall be owing on the excess amount, with all subsequent taxes which  
11 have been paid thereon by the purchaser, his heirs or assigns, with interest at the  
12 rate of eight percent per annum on such taxes subsequently paid, and in addition  
13 thereto the person redeeming any land shall pay the costs incident to entry of  
14 recital of such redemption.

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

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

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

140.405. Any person purchasing property at a delinquent land tax auction  
2 shall not acquire the deed to the real estate, as provided for in section 140.420,  
3 until the [person] **purchaser** meets with the [following requirement or until  
4 such person makes affidavit that a title search has revealed no publicly recorded  
5 deed of trust, mortgage, lease, lien or claim on the real estate] **requirements of**  
6 **this section. [At least] The purchaser shall obtain a title search from a**  
7 **licensed attorney, abstract, or title company** ninety days prior to the date  
8 when a purchaser is authorized to acquire the deed[.]. The purchaser shall notify  
9 any person who holds a publicly recorded deed of trust, mortgage, lease, lien or  
10 claim upon that real estate of the latter person's right to redeem such person's  
11 publicly recorded security or claim. Notice shall be sent by certified mail to any  
12 such person, including one who was the publicly recorded owner of the property  
13 sold at the delinquent land tax auction previous to such sale, at such person's last  
14 known available address, **except that no ninety-day notice is required for**  
15 **post-third year tax sales as provided in subsection 4 of section**  
16 **140.250.** Failure of the purchaser to comply with this provision shall result in  
17 such purchaser's loss of all interest in the real estate. If any real estate is



18 purchased at a third-offering tax auction and has a publicly recorded deed of  
19 trust, mortgage, lease, lien or claim upon the real estate, the purchaser of said  
20 property at a third-offering tax auction shall notify anyone with a publicly  
21 recorded deed of trust, mortgage, lease, lien or claim upon the real estate  
22 pursuant to this section **within forty-five days after the purchase at the**  
23 **collector's sale.** Once the purchaser has [notified] **provided to** the county  
24 collector [by affidavit that proper notice has been given] **a copy of the title**  
25 **search, notice, and mail certification,** anyone with a publicly recorded deed  
26 of trust, mortgage, lease, lien or claim upon the property shall have ninety days  
27 **from the date of mail certification** to redeem said property or be forever  
28 barred from redeeming said property, **except that no notice is required for**  
29 **post-third year tax sales as provided in subsection 4 of section 140.250.**  
30 If the county collector chooses to have the title search done then the county  
31 collector must comply with all provisions of this section, and may charge the  
32 purchaser the cost of the title search before giving the purchaser a deed pursuant  
33 to section 140.420.

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

140.730. 1. Tangible personal property taxes assessed on and after  
2 January 1, 1946, and all personal taxes delinquent at that date, shall constitute  
3 a debt, as of the date on which such taxes were levied for which a personal  
4 judgment may be recovered against the party assessed with such taxes before any  
5 court of this state having jurisdiction. **Delinquent personal property taxes**  
6 **shall be subject to the same interest and penalties prescribed for**  
7 **delinquent real property taxes.**

8 2. All actions commenced pursuant to this law shall be prosecuted in the  
9 name of the state of Missouri, at the relation and to the use of the collector and  
10 against the person or persons named in the tax bill, and in one petition and in

11 one count thereof may be included the said taxes for all such years as may be  
12 delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of  
13 said personal back taxes duly authenticated by the certificate of the collector and  
14 filed with the petition; and said tax bill or tax bills so certified shall be prima  
15 facie evidence that the amount claimed in said suit is just and correct, and all  
16 notices and process in suits pursuant to this chapter shall be sued and served in  
17 the same manner as in civil actions, and the general laws of this state as to  
18 practice and proceedings and appeals and writs of error in civil cases shall apply,  
19 as far as applicable, to the above actions; provided, however, that in no case shall  
20 the state, county, city or collector be liable for any costs nor shall any be taxed  
21 against them or any of them.

22           3. For the purpose of this chapter, personal tax bills shall become  
23 delinquent on the first day of January following the year the taxes are due, and  
24 suits thereon may be instituted on and after the first day of February following,  
25 and within three years from said day. If the collector, after using due diligence,  
26 is unable to collect any personal property taxes charged in the delinquent tax list  
27 within three years following the year the taxes are due, the collector may remove  
28 such personal property taxes from the delinquent or back taxes books in the same  
29 manner as real estate is removed under section 137.260, RSMo. Such abated  
30 amounts shall be reported on the annual settlement made by a collector of  
31 revenue.

32           4. Said personal tax shall be presented and allowed against the estates  
33 of deceased or insolvent debtors, in the same manner and with like effect, as  
34 other indebtedness of said debtors. The remedy hereby provided for the collection  
35 of personal tax bills is cumulative, and shall not in any manner impair other  
36 methods existing or hereafter provided for the collection of the same.

          141.150. Fees shall be allowed for services rendered under the provisions  
2 of sections 141.010 to 141.160 as follows:

3           (1) To the collector [two percent on all sums collected; such percent] **the**  
4 **fee authorized by section 52.290, RSMo**, to be taxed as costs and collected  
5 from the party redeeming, or from the proceeds of sale, as herein provided;

6           (2) To the collector for making the back tax book, twenty-five cents per  
7 tract, to be taxed as costs and collected from the party redeeming such tract;

8           (3) To the collector, attorney's fees in the sum of five percent of the  
9 amount of taxes actually collected and paid into the treasury after judgment is  
10 obtained or if such taxes are paid before judgment, but after suit is instituted,

11 two percent on all sums collected and paid into the treasury; and an additional  
12 sum in the amount of two dollars for each suit instituted pursuant to the  
13 provisions of sections 141.010 to 141.160, where publication is not necessary, and  
14 in the amount of five dollars for each suit where publication is necessary, which  
15 sums shall be taxed and collected as other costs;

16 (4) To the circuit clerk, associate circuit judge, sheriff and printer, such  
17 fees as are allowed by law for like services in civil cases, which shall be taxed as  
18 costs in the case; provided, that in no case shall the state or county be liable for  
19 any such costs, nor shall the county commission or state auditor or commissioner  
20 of administration allow any claim for any costs incurred by the provisions of this  
21 law; provided further, that all fees collected shall be accounted for and all fees  
22 collected, except those allowed the printer, shall be paid to the county treasurer  
23 at such times and in the manner as otherwise provided by law.

141.440. The collector shall also cause to be prepared and sent by  
2 [restricted, registered or certified] **United States** mail with postage prepaid,  
3 within thirty days after the filing of such petition, a brief notice of the filing of  
4 the suit, to the persons named in the petition as being the last known persons in  
5 whose names tax bills affecting the respective parcels of real estate described in  
6 said petition were last billed or charged on the books of the collector, or the last  
7 known owner of record, if different, and to the addresses of said persons upon  
8 said records of the collector. [The terms "restricted", "registered" or "certified  
9 mail" as used in this section mean mail which carries on the face thereof in a  
10 conspicuous place, where it will not be obliterated, the endorsement "DELIVER  
11 TO ADDRESSEE ONLY", and which also requires] **All such mail shall require**  
12 a return receipt or a statement by the postal authorities that the addressee  
13 refused to receive and receipt for such mail. If the notice is returned to the  
14 collector by the postal authorities as undeliverable for reasons other than the  
15 refusal by the addressee to receive and receipt for the notice as shown by the  
16 return receipt, then the collector shall make a search of the records maintained  
17 by the county, including those kept by the recorder of deeds, to discern the name  
18 and address of any person who, from such records, appears as a successor to the  
19 person to whom the original notice was addressed, and to cause another notice to  
20 be mailed to such person. The collector shall prepare and file with the circuit  
21 clerk at least thirty days before judgment is entered by the court on the petition  
22 an affidavit reciting to the court any name, address and serial number of the  
23 tract of real estate affected by any such notices of suit that are undeliverable

24 because of an addressee's refusal to receive and receipt for the same, or of any  
25 notice otherwise nondeliverable by mail, or in the event that any name or address  
26 does not appear on the records of the collector, then of that fact. The affidavit in  
27 addition to the recitals set forth above shall also state reason for the nondelivery  
28 of such notice.

141.500. 1. After the trial of the issues, the court shall, as promptly as  
2 circumstances permit, render judgment. If the court finds that no tax bill upon  
3 the land collectible by the collector or the relator was delinquent when the suit  
4 was instituted or tried, then the judgment of the court shall be that the cause be  
5 dismissed as to the parcels of real estate described in the tax bill; or, if the  
6 evidence warrant, the judgment may be for the principal amount of the  
7 delinquent tax bills upon the real estate upon which suit was brought, together  
8 with interest, penalties, attorney's and appraiser's fees and costs computed as of  
9 the date of the judgment. The judgment may recite the amount of each tax bill,  
10 the date when it began to bear interest, and the rate of such interest, together  
11 with the rate and amount of penalties, attorney's and appraiser's fees not to  
12 exceed fifteen dollars. It may decree that the lien upon the parcels of real estate  
13 described in the tax bill be foreclosed and such real estate sold by the sheriff, and  
14 the cause shall be continued for further proceedings, as herein provided.

15 2. The collector may, at his option, cause to be prepared and sent by  
16 [restricted, registered or certified] **United States** mail with postage prepaid,  
17 within thirty days after the rendering of such judgment, a brief notice of such  
18 judgment and the availability of a written redemption contract pursuant to  
19 section 141.530 to the persons named in the judgment as being the last known  
20 persons in whose names tax bills affecting the respective parcels of real estate  
21 described in such judgment were last billed or charged on the books of the  
22 collector, or the last known owner of record, if different, and to the addresses of  
23 such persons upon the records of the collector. [The terms "restricted",  
24 "registered" or "certified mail" as used in this section mean mail which carries on  
25 the face thereof in a conspicuous place, where it will not be obliterated, the  
26 endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires] **All**  
27 **such mail shall require** a return receipt or a statement by the postal  
28 authorities that the addressee refused to receive and receipt for such mail. If the  
29 notice is returned to the collector by the postal authorities as undeliverable for  
30 reasons other than the refusal by the addressee to receive and receipt for the  
31 notice as shown by the return receipt, then the collector shall make a search of

32 the records maintained by the county, including those kept by the recorder of  
33 deeds, to discern the name and address of any person who, from such records,  
34 appears as a successor to the person to whom the original notice was addressed,  
35 and to cause another notice to be mailed to such person. The collector shall  
36 prepare and file with the circuit clerk prior to confirmation hearings an affidavit  
37 reciting to the court any name, address and serial number of the tract of real  
38 estate affected of any such notices of judgment that are undeliverable because of  
39 an addressee's refusal to receive and receipt for the same, or of any notice  
40 otherwise nondeliverable by mail, or in the event that any name or address does  
41 not appear on the records of the collector, then of that fact. The affidavit in  
42 addition to the recitals set forth above shall also state reason for the nondelivery  
43 of such notice.

141.540. 1. In any county at a certain front door of whose courthouse  
2 sales of real estate are customarily made by the sheriff under execution, the  
3 sheriff shall advertise for sale and sell the respective parcels of real estate  
4 ordered sold by him or her pursuant to any judgment of foreclosure by any court  
5 pursuant to sections 141.210 to 141.810 at any of such courthouses, but the sale  
6 of such parcels of real estate shall be held at the same front door as sales of real  
7 estate are customarily made by the sheriff under execution.

8 2. Such advertisements may include more than one parcel of real estate,  
9 and shall be in substantially the following form: NOTICE OF SHERIFF'S SALE  
10 UNDER JUDGMENT OF FORECLOSURE OF LIENS FOR DELINQUENT LAND  
11 TAXES

12 No. .... In the Circuit Court of ..... County, Missouri. In the Matter  
13 of Foreclosure of Liens for Delinquent Land Taxes Collector of Revenue of  
14 ..... County, Missouri, Plaintiff, --vs.-- Parcels of Land encumbered with  
15 Delinquent Tax Liens, Defendants.

16 WHEREAS, judgment has been rendered against parcels of real estate for  
17 taxes, interest, penalties, attorney's fees and costs with the serial numbers of  
18 each parcel of real estate, the description thereof, the name of the person  
19 appearing in the petition in the suit, and the total amount of the judgment  
20 against each such parcel for taxes, interest, penalties, attorney's fees and costs,  
21 all as set out in said judgment and described in each case, respectively, as  
22 follows: (Here set out the respective serial numbers, descriptions, names and total  
23 amounts of each judgment, next above referred to.) and,

24 WHEREAS, such judgment orders such real estate sold by the undersigned

25 sheriff, to satisfy the total amount of such judgment, including interest, penalties,  
26 attorney's fees and costs,

27 NOW, THEREFORE,

28 Public Notice is hereby given that I ....., Sheriff of ..... County,  
29 Missouri, will sell such real estate, parcel by parcel, at public auction, to the  
30 highest bidder, for cash, between the hours of nine o'clock A.M. and five o'clock  
31 P.M., at the ..... front door of the ..... County Courthouse in ....., Missouri, on  
32 ....., the ..... day of ....., 20.., and continuing from day to day thereafter, to  
33 satisfy the judgment as to each respective parcel of real estate sold. If no  
34 acceptable bids are received as to any parcel of real estate, said parcel shall be  
35 sold to the Land Trust of ..... (insert name of County), Missouri.

36 Any bid received shall be subject to confirmation by the court.

37 .....  
38 Sheriff of ..... County,  
39 Missouri.

40 ..... Delinquent Land Tax Attorney Address:  
41 ..... First Publication ....., 20...

42 3. Such advertisement shall be published four times, once a week, upon  
43 the same day of each week during successive weeks prior to the date of such sale,  
44 in a daily newspaper of general circulation regularly published in the county,  
45 qualified according to law for the publication of public notices and  
46 advertisements.

47 4. In addition to the provisions herein for notice and advertisement of  
48 sale, the county collector shall enter upon the property subject to foreclosure of  
49 these tax liens and post a written informational notice in any conspicuous  
50 location thereon. This notice shall describe the property and advise that it is the  
51 subject of delinquent land tax collection proceedings before the circuit court  
52 brought pursuant to sections 141.210 to 141.810 and that it may be sold for the  
53 payment of delinquent taxes at a sale to be held at ten o'clock a.m., date and  
54 place, and shall also contain a file number and the address and phone number of  
55 the collector. If the collector chooses to post such notices as authorized by this  
56 subsection, such posting must be made not later than the fourteenth day prior to  
57 the date of the sale.

58 5. The collector shall, concurrently with the beginning of the publication  
59 of sale, cause to be prepared and sent by [restricted, registered or certified]  
60 **United States** mail with postage prepaid, a brief notice of the date, location, and

61 time of sale of property in foreclosure of tax liens pursuant to sections 141.210 to  
62 141.810, to the persons named in the petition as being the last known persons in  
63 whose names tax bills affecting the respective parcels of real estate described in  
64 said petition were last billed or charged on the books of the collector, or the last  
65 known owner of record, if different, and to the addresses of said persons upon  
66 said records of the collector. [The terms "restricted", "registered" or "certified  
67 mail" as used in this section mean mail which carries on the face thereof in a  
68 conspicuous place, where it will not be obliterated, the endorsement, "DELIVER  
69 TO ADDRESSEE ONLY", and which also requires] **All such mail shall require**  
70 a return receipt or a statement by the postal authorities that the addressee  
71 refused to receive and receipt for such mail. If the notice is returned to the  
72 collector by the postal authorities as undeliverable for reasons other than the  
73 refusal by the addressee to receive and receipt for the notice as shown by the  
74 return receipt, then the collector shall make a search of the records maintained  
75 by the county, including those kept by the recorder of deeds, to discern the name  
76 and address of any person who, from such records, appears as a successor to the  
77 person to whom the original notice was addressed, and to cause another notice to  
78 be mailed to such person. The collector shall prepare and file with the circuit  
79 clerk prior to confirmation hearings an affidavit reciting to the court any name,  
80 address and serial number of the tract of real estate affected of any such notices  
81 of sale that are undeliverable because of an addressee's refusal to receive and  
82 receipt for the same, or of any notice otherwise nondeliverable by mail, or in the  
83 event that any name or address does not appear on the records of the collector,  
84 then of that fact. The affidavit in addition to the recitals set forth above shall  
85 also state reason for the nondelivery of such notice.

86         6. The collector may, at his or her option, concurrently with the beginning  
87 of the publication of sale, cause to be prepared and sent by [restricted, registered  
88 or certified] **United States** mail with postage prepaid, a brief notice of the date,  
89 location, and time of sale of property in foreclosure of tax liens pursuant to  
90 sections 141.210 to 141.810, to the mortgagee or security holder, if known, of the  
91 respective parcels of real estate described in said petition, and to the addressee  
92 of such mortgagee or security holder according to the records of the  
93 collector. [The terms "restricted", "registered" or "certified mail" as used in this  
94 section mean mail which carries on the face thereof in a conspicuous place, where  
95 it will not be obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY",  
96 and which also requires a return receipt or a statement by the postal authorities

97 that the addressee refused to receive and receipt for such mail.] If the notice is  
98 returned to the collector by the postal authorities as undeliverable for reasons  
99 other than the refusal by the addressee to receive and receipt for the notice as  
100 shown by the return receipt, then the collector shall make a search of the records  
101 maintained by the county, including those kept by the recorder of deeds, to  
102 discern the name and address of any security holder who, from such records,  
103 appears as a successor to the security holder to whom the original notice was  
104 addressed, and to cause another notice to be mailed to such security holder. The  
105 collector shall prepare and file with the circuit clerk prior to confirmation  
106 hearings an affidavit reciting to the court any name, address and serial number  
107 of the tract of real estate affected by any such notices of sale that are  
108 undeliverable because of an addressee's refusal to receive and receipt for the  
109 same, or of any notice otherwise nondeliverable by mail, and stating the reason  
110 for the nondelivery of such notice.

141.640. Upon the filing of any delinquent tax bill or bills or any list  
2 thereof with the collector, as provided in sections 141.210 to 141.810, there shall  
3 be imposed and charged on each such tax bill [a collector's commission of two  
4 percent of the principal amount of such delinquent tax bill] **the fee authorized**  
5 **under section 52.290, RSMo**, as an additional penalty and part of the lien  
6 thereof to be paid to the collector on all such tax bills collected by him, which  
7 [two percent penalty] **fee** shall be collected from the party redeeming the parcel  
8 of real estate upon which the tax bill is a lien, and shall be accounted for by the  
9 collector as other similar penalties are collected by him on delinquent land taxes  
10 upon which suit has not been filed, or, if filed, was not filed under the provisions  
11 of sections 141.210 to 141.810.

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 **county collector and the** collector-treasurer shall file  
9 in his or her settlement with 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.

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