

FIRST REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE NO. 2 FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 148**  
95TH GENERAL ASSEMBLY

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Reported from the Committee on Jobs, Economic Development and Local Government, April 15, 2009, with recommendation that the Senate Committee Substitute No. 2 do pass and be placed on the Consent Calendar.

0386S.05C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 137.073, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, and 165.071, RSMo, and to enact in lieu thereof nineteen new sections relating to property taxation.

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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, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 137.073, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, and 165.071, RSMo, are repealed and nineteen new sections enacted in lieu thereof, to be known as sections 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 137.073, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, and 165.071, to read as follows:

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 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 fees collected pursuant to the provisions of this section shall be paid into the county general fund, two-sevenths of the fees collected pursuant to the provisions of this section 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 shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo. **Notwithstanding provisions of law**

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

12 **to the contrary, an authorization for collection of a fee for the**  
13 **collection of delinquent and back taxes in a county's charter, at a rate**  
14 **different than the rate allowed by law, shall control.**

15           2. In all counties having a charter form of government, **other than any**  
16 **county adopting a charter form of government after January 1, 2008,**  
17 and any city not within a county, the collector shall collect on behalf of the county  
18 and pay into the county general fund a fee for the collection of delinquent and  
19 back taxes of two percent on all sums collected to be added to the face of the tax  
20 bill and collected from the party paying the tax except that in a county with a  
21 charter form of government and with more than two hundred fifty thousand but  
22 less than seven hundred thousand inhabitants, the collector shall collect on behalf  
23 of the county a fee for the collection of delinquent and back taxes of three percent  
24 on all sums collected to be added to the face of the tax bill and collected from the  
25 party paying the tax. 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 shall be  
27 paid into that fund; otherwise, all fees collected under the provisions of this  
28 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 any county **adopting a**  
4 **charter form of government after January 1, 2008, and any county** with  
5 a charter form of government and with more than two hundred fifty thousand but  
6 less than seven hundred thousand inhabitants, other than counties having a  
7 charter form of government **before January 1, 2008,** and any city not within a  
8 county, subject to the provisions of this section, shall establish a fund to be  
9 known as the "Tax Maintenance Fund" to be used solely as a depository for funds  
10 received or collected for the purpose of funding additional costs and expenses  
11 incurred in the office of collector.

          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 **electronic transfer of**  
4 **funds from the collector's account into the accounts of the appropriate**  
5 **taxing authorities or by** check signed by the collector and countersigned by the  
6 auditor of the county. **All disbursements shall be documented by the**  
7 **collector and certified by the auditor.**

54.010. 1. There is created in all the counties of this state the office of  
2 county treasurer, except that in those counties having adopted the township  
3 alternative form of county government the qualified electors shall elect a county  
4 collector-treasurer.

5 2. In counties of classes one and two the qualified electors shall elect a  
6 county treasurer at the general election in 1956 and every four years thereafter.

7 3. In counties of the third and fourth classifications the qualified electors  
8 shall elect a county treasurer at the general election in the year 1954, and every  
9 four years thereafter, except that in those counties having adopted the township  
10 alternative form of county government the qualified electors shall elect a county  
11 collector-treasurer at the November election in 1956, and every four years  
12 thereafter.

13 4. Laws generally applicable to county collectors, their offices, clerks, and  
14 deputies shall apply to and govern county collector-treasurers in counties having  
15 township organization, except when such general laws and such laws applicable  
16 to counties of the third and fourth classification conflict with the laws specifically  
17 applicable to county collector-treasurers, their offices, clerks, and deputies in  
18 counties having township organization, in which case, such laws shall govern.

19 **5. In the event a county of the third or fourth classification**  
20 **abolishes its township form of government under chapter 65, RSMo, or**  
21 **a county collector shall become a collector-treasurer, the county**  
22 **collector-treasurer shall assume all duties, compensation, fee schedules,**  
23 **and requirements of the collector-treasurer provided under sections**  
24 **54.280 and 54.320.**

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 all records, collections, and settlements for**  
4 all licenses issued by the county and shall [keep a record of the number, date of  
5 issue,] **receive a monthly listing from each office issuing the licenses**  
6 **stating** the name of the party or parties to whom issued[, the occupation, the  
7 expiration thereof,] and amount of money paid [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] **provide, electronically or otherwise**, a daily report to the auditor of  
4 receipts [and balance in his hands, and where deposited], and shall deliver to the  
5 auditor each day a deposit slip showing the day's deposit. The collector shall,  
6 upon receiving taxes, give [duplicate] a numbered tax [receipts, which] **receipt**  
7 **to** the taxpayer [shall take to the auditor to be countersigned by him, one of  
8 which the auditor shall retain, and charge the amount thereof to the  
9 collector]. The collector shall also [make] **provide, electronically or**  
10 **otherwise**, a daily report to the auditor of all other sums of money collected by  
11 [him] **the collector** from any source whatsoever, and in such report shall state  
12 [from whom collected, and] on what account[, which sums shall be charged by  
13 the auditor to the collector] **collected**. The collector shall[, upon turning] **turn**  
14 money over to the county treasurer[, take duplicate receipts therefor and file  
15 same immediately with the county auditor] **under section 139.210, RSMo**.

67.110. 1. Each political subdivision in the state, except counties and any  
2 political subdivision located at least partially within any county with a charter  
3 form of government or any political subdivision located at least partially within  
4 any city not within a county, shall fix its ad valorem property tax rates as  
5 provided in this section not later than September first for entry in the tax  
6 books. Each political subdivision located, at least partially, within a county with  
7 a charter form of government or within a city not within a county shall fix its ad  
8 valorem property tax rates as provided in this section not later than October first  
9 for entry in the tax books for each calendar year after December 31, 2008. Before  
10 the governing body of each political subdivision of the state, except counties, as  
11 defined in section 70.120, RSMo, fixes its rate of taxation, its budget officer shall  
12 present to its governing body the following information for each tax rate to be  
13 levied: the assessed valuation by category of real, personal and other tangible  
14 property in the political subdivision as entered in the tax book for the fiscal year  
15 for which the tax is to be levied, as provided by subsection 3 of section 137.245,  
16 RSMo, the assessed valuation by category of real, personal and other tangible

17 property in the political subdivisions for the preceding taxable year, the amount  
18 of revenue required to be provided from the property tax as set forth in the  
19 annual budget adopted as provided by this chapter, and the tax rate proposed to  
20 be set. Should any political subdivision whose taxes are collected by the county  
21 collector of revenue fail to fix its ad valorem property tax rate by [September  
22 first] **the date provided under this section for such political subdivision**,  
23 then no tax rate other than the rate, if any, necessary to pay the interest and  
24 principal on any outstanding bonds shall be certified for that year.

25         2. The governing body shall hold at least one public hearing on the  
26 proposed rates of taxes at which citizens shall be heard prior to their  
27 approval. The governing body shall determine the time and place for such  
28 hearing. A notice stating the hour, date and place of the hearing shall be  
29 published in at least one newspaper qualified under the laws of the state of  
30 Missouri of general circulation in the county within which all or the largest  
31 portion of the political subdivision is situated, or such notice shall be posted in  
32 at least three public places within the political subdivision; except that, in any  
33 county of the first class having a charter form of government, such notice may be  
34 published in a newspaper of general circulation within the political subdivision  
35 even though such newspaper is not qualified under the laws of Missouri for other  
36 legal notices. Such notice shall be published or posted at least seven days prior  
37 to the date of the hearing. The notice shall include the assessed valuation by  
38 category of real, personal and other tangible property in the political subdivision  
39 for the fiscal year for which the tax is to be levied as provided by subsection 3 of  
40 section 137.245, RSMo, the assessed valuation by category of real, personal and  
41 other tangible property in the political subdivision for the preceding taxable year,  
42 for each rate to be levied the amount of revenue required to be provided from the  
43 property tax as set forth in the annual budget adopted as provided by this  
44 chapter, and the tax rates proposed to be set for the various purposes of  
45 taxation. The tax rates shall be calculated to produce substantially the same  
46 revenues as required in the annual budget adopted as provided in this  
47 chapter. Following the hearing the governing body of each political subdivision  
48 shall fix the rates of taxes, the same to be entered in the tax book. Failure of any  
49 taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit  
50 of any other legal remedy otherwise available to the taxpayer. Nothing in this  
51 section absolves political subdivisions of responsibilities under section 137.073,  
52 RSMo, nor to adjust tax rates in event changes in assessed valuation occur that

53 would alter the tax rate calculations.

54 3. Each political subdivision of the state shall fix its property tax rates in  
55 the manner provided in this section for each fiscal year which begins after  
56 December 31, 1976. New or increased tax rates for political subdivisions whose  
57 taxes are collected by the county collector approved by voters after September  
58 first of any year shall not be included in that year's tax levy except for any new  
59 tax rate ceiling approved pursuant to section 71.800, RSMo.

60 4. In addition to the information required under subsections 1 and 2 of  
61 this section, each political subdivision shall also include the increase in tax  
62 revenue due to an increase in assessed value as a result of new construction and  
63 improvement and the increase, both in dollar value and percentage, in tax  
64 revenue as a result of reassessment if the proposed tax rate is adopted.

137.073. 1. As used in this section, the following terms mean:

2 (1) "General reassessment", changes in value, entered in the assessor's  
3 books, of a substantial portion of the parcels of real property within a county  
4 resulting wholly or partly from reappraisal of value or other actions of the  
5 assessor or county equalization body or ordered by the state tax commission or  
6 any court;

7 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax  
8 rate for each purpose of taxation of property a taxing authority is authorized to  
9 levy without a vote and any tax rate authorized by election, including bond  
10 interest and sinking fund;

11 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to  
12 comply with the provisions of this section or when a court has determined the tax  
13 rate[; except that, other provisions of law to the contrary notwithstanding, a  
14 school district may levy the operating levy for school purposes required for the  
15 current year pursuant to subsection 2 of section 163.021, RSMo, less all  
16 adjustments required pursuant to article X, section 22 of the Missouri  
17 Constitution, if such tax rate does not exceed the highest tax rate in effect  
18 subsequent to the 1980 tax year]. This is the maximum tax rate that may be  
19 levied, unless a higher tax rate ceiling is approved by voters of the political  
20 subdivision as provided in this section;

21 (4) "Tax revenue", when referring to the previous year, means the actual  
22 receipts from ad valorem levies on all classes of property, including state-assessed  
23 property, in the immediately preceding fiscal year of the political subdivision,  
24 plus an allowance for taxes billed but not collected in the fiscal year and plus an

25 additional allowance for the revenue which would have been collected from  
26 property which was annexed by such political subdivision but which was not  
27 previously used in determining tax revenue pursuant to this section. The term  
28 "tax revenue" shall not include any receipts from ad valorem levies on any  
29 property of a railroad corporation or a public utility, as these terms are defined  
30 in section 386.020, RSMo, which were assessed by the assessor of a county or city  
31 in the previous year but are assessed by the state tax commission in the current  
32 year. All school districts and those counties levying sales taxes pursuant to  
33 chapter 67, RSMo, shall include in the calculation of tax revenue an amount  
34 equivalent to that by which they reduced property tax levies as a result of sales  
35 tax pursuant to section 67.505, RSMo, and section 164.013, RSMo, or as excess  
36 home dock city or county fees as provided in subsection 4 of section 313.820,  
37 RSMo, in the immediately preceding fiscal year but not including any amount  
38 calculated to adjust for prior years. For purposes of political subdivisions which  
39 were authorized to levy a tax in the prior year but which did not levy such tax or  
40 levied a reduced rate, the term "tax revenue", as used in relation to the revision  
41 of tax levies mandated by law, shall mean the revenues equal to the amount that  
42 would have been available if the voluntary rate reduction had not been made.

43         2. Whenever changes in assessed valuation are entered in the assessor's  
44 books for any personal property, in the aggregate, or for any subclass of real  
45 property as such subclasses are established in section 4(b) of article X of the  
46 Missouri Constitution and defined in section 137.016, the county clerk in all  
47 counties and the assessor of St. Louis City shall notify each political subdivision  
48 wholly or partially within the county or St. Louis City of the change in valuation  
49 of each subclass of real property, individually, and personal property, in the  
50 aggregate, exclusive of new construction and improvements. All political  
51 subdivisions shall immediately revise the applicable rates of levy for each purpose  
52 for each subclass of real property, individually, and personal property, in the  
53 aggregate, for which taxes are levied to the extent necessary to produce from all  
54 taxable property, exclusive of new construction and improvements, substantially  
55 the same amount of tax revenue as was produced in the previous year for each  
56 subclass of real property, individually, and personal property, in the aggregate,  
57 except that **for all tax years beginning on or after January 1, 2009, but**  
58 **ending on or before December 31, 2013,** the rate may not exceed **the**  
59 **greater of the rate in effect in the 1984 tax year or the most recent**  
60 voter-approved rate. **For all tax years beginning on or after January 1,**

61 2014, all political subdivisions shall immediately revise the applicable  
62 rates of levy for each purpose for each subclass of real property,  
63 individually, and personal property, in the aggregate, for which taxes  
64 are levied to the extent necessary to produce from all taxable property,  
65 exclusive of new construction and improvements, substantially the  
66 same amount of tax revenue as was produced in the previous year for  
67 each subclass of real property, individually, and personal property, in  
68 the aggregate, except that the rate may not exceed the most recent  
69 voter-approved rate. For the 2009 tax year, any political subdivision  
70 may levy a rate sufficient to generate substantially the same amount of  
71 tax revenue as was produced in the 2007 tax year from all taxable  
72 property, exclusive of any new construction or improvements  
73 attributable to tax years 2008 and 2009, except that such rate shall not  
74 exceed the greater of the rate in effect for the 1984 tax year or the most  
75 recent voter approved tax rate. Provisions of section 163.021, RSMo, to  
76 the contrary notwithstanding, any school district may levy the  
77 operating levy for school purposes required for the current year  
78 pursuant to subsection 2 of section 163.021, RSMo, less all adjustments  
79 required pursuant to article X, section 22 of the Missouri Constitution  
80 and under subdivision (4) of subsection 5 of this section, if such tax  
81 rate does not exceed the highest tax rate in effect subsequent to the  
82 1980 tax year. Provisions of section 163.021, RSMo, to the contrary  
83 notwithstanding, for all tax years beginning on or after January 1, 2014,  
84 any school district may levy the operating levy for school purposes  
85 required for the current year pursuant to subsection 2 of section  
86 163.021, RSMo, less all adjustments required pursuant to article X,  
87 section 22 of the Missouri Constitution and under subdivision (4) of  
88 subsection 5 of this section if such tax rate does not exceed the most  
89 recent voter-approved tax rate. Such tax revenue shall not include any  
90 receipts from ad valorem levies on any real property which was assessed by the  
91 assessor of a county or city in such previous year but is assessed by the assessor  
92 of a county or city in the current year in a different subclass of real  
93 property. Where the taxing authority is a school district for the purposes of  
94 revising the applicable rates of levy for each subclass of real property, the tax  
95 revenues from state-assessed railroad and utility property shall be apportioned  
96 and attributed to each subclass of real property based on the percentage of the  
97 total assessed valuation of the county that each subclass of real property

98 represents in the current taxable year. As provided in section 22 of article X of  
99 the constitution, a political subdivision may also revise each levy to allow for  
100 inflationary assessment growth occurring within the political subdivision. The  
101 inflationary growth factor for any such subclass of real property or personal  
102 property shall be limited to the actual assessment growth in such subclass or  
103 class, exclusive of new construction and improvements, and exclusive of the  
104 assessed value on any real property which was assessed by the assessor of a  
105 county or city in the current year in a different subclass of real property, but not  
106 to exceed the consumer price index or five percent, whichever is lower. Should  
107 the tax revenue of a political subdivision from the various tax rates determined  
108 in this subsection be different than the tax revenue that would have been  
109 determined from a single tax rate as calculated pursuant to the method of  
110 calculation in this subsection prior to January 1, 2003, then the political  
111 subdivision shall revise the tax rates of those subclasses of real property,  
112 individually, and/or personal property, in the aggregate, in which there is a tax  
113 rate reduction, pursuant to the provisions of this subsection. Such revision shall  
114 yield an amount equal to such difference and shall be apportioned among such  
115 subclasses of real property, individually, and/or personal property, in the  
116 aggregate, based on the relative assessed valuation of the class or subclasses of  
117 property experiencing a tax rate reduction. Such revision in the tax rates of each  
118 class or subclass shall be made by computing the percentage of current year  
119 adjusted assessed valuation of each class or subclass with a tax rate reduction to  
120 the total current year adjusted assessed valuation of the class or subclasses with  
121 a tax rate reduction, multiplying the resulting percentages by the revenue  
122 difference between the single rate calculation and the calculations pursuant to  
123 this subsection and dividing by the respective adjusted current year assessed  
124 valuation of each class or subclass to determine the adjustment to the rate to be  
125 levied upon each class or subclass of property. The adjustment computed herein  
126 shall be multiplied by one hundred, rounded to four decimals in the manner  
127 provided in this subsection, and added to the initial rate computed for each class  
128 or subclass of property. Notwithstanding any provision of this subsection to the  
129 contrary, no revision to the rate of levy for personal property shall cause such  
130 levy to increase over the levy for personal property from the prior year.

131           3. (1) Where the taxing authority is a school district, it shall be required  
132 to revise the rates of levy to the extent necessary to produce from all taxable  
133 property, including state-assessed railroad and utility property, which shall be

134 separately estimated in addition to other data required in complying with section  
135 164.011, RSMo, substantially the amount of tax revenue permitted in this section.  
136 In the year following tax rate reduction, the tax rate ceiling may be adjusted to  
137 offset such district's reduction in the apportionment of state school moneys due  
138 to its reduced tax rate. However, in the event any school district, in calculating  
139 a tax rate ceiling pursuant to this section, requiring the estimating of effects of  
140 state-assessed railroad and utility valuation or loss of state aid, discovers that the  
141 estimates used result in receipt of excess revenues, which would have required  
142 a lower rate if the actual information had been known, the school district shall  
143 reduce the tax rate ceiling in the following year to compensate for the excess  
144 receipts, and the recalculated rate shall become the tax rate ceiling for purposes  
145 of this section.

146 (2) For any political subdivision which experiences a reduction in the  
147 amount of assessed valuation relating to a prior year, due to decisions of the state  
148 tax commission or a court pursuant to sections 138.430 to 138.433, RSMo, or due  
149 to clerical errors or corrections in the calculation or recordation of any assessed  
150 valuation:

151 (a) Such political subdivision may revise the tax rate ceiling for each  
152 purpose it levies taxes to compensate for the reduction in assessed value  
153 occurring after the political subdivision calculated the tax rate ceiling for the  
154 particular subclass of real property or for personal property, in the aggregate, in  
155 a prior year. Such revision by the political subdivision shall be made at the time  
156 of the next calculation of the tax rate for the particular subclass of real property  
157 or for personal property, in the aggregate, after the reduction in assessed  
158 valuation has been determined and shall be calculated in a manner that results  
159 in the revised tax rate ceiling being the same as it would have been had the  
160 corrected or finalized assessment been available at the time of the prior  
161 calculation;

162 (b) In addition, for up to three years following the determination of the  
163 reduction in assessed valuation as a result of circumstances defined in this  
164 subdivision, such political subdivision may levy a tax rate for each purpose it  
165 levies taxes above the revised tax rate ceiling provided in paragraph (a) of this  
166 subdivision to recoup any revenues it was entitled to receive had the corrected or  
167 finalized assessment been available at the time of the prior calculation.

168 4. (1) In order to implement the provisions of this section and section 22  
169 of article X of the Constitution of Missouri, the term "improvements" shall apply

170 to both real and personal property. In order to determine the value of new  
171 construction and improvements, each county assessor shall maintain a record of  
172 real property valuations in such a manner as to identify each year the increase  
173 in valuation for each political subdivision in the county as a result of new  
174 construction and improvements. The value of new construction and  
175 improvements shall include the additional assessed value of all improvements or  
176 additions to real property which were begun after and were not part of the prior  
177 year's assessment, except that the additional assessed value of all improvements  
178 or additions to real property which had been totally or partially exempt from ad  
179 valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to  
180 135.255, RSMo, and section 353.110, RSMo, shall be included in the value of new  
181 construction and improvements when the property becomes totally or partially  
182 subject to assessment and payment of all ad valorem taxes. The aggregate  
183 increase in valuation of personal property for the current year over that of the  
184 previous year is the equivalent of the new construction and improvements factor  
185 for personal property. Notwithstanding any opt-out implemented pursuant to  
186 subsection 15 of section 137.115, the assessor shall certify the amount of new  
187 construction and improvements and the amount of assessed value on any real  
188 property which was assessed by the assessor of a county or city in such previous  
189 year but is assessed by the assessor of a county or city in the current year in a  
190 different subclass of real property separately for each of the three subclasses of  
191 real property for each political subdivision to the county clerk in order that  
192 political subdivisions shall have this information for the purpose of calculating  
193 tax rates pursuant to this section and section 22, article X, Constitution of  
194 Missouri. In addition, the state tax commission shall certify each year to each  
195 county clerk the increase in the general price level as measured by the Consumer  
196 Price Index for All Urban Consumers for the United States, or its successor  
197 publications, as defined and officially reported by the United States Department  
198 of Labor, or its successor agency. The state tax commission shall certify the  
199 increase in such index on the latest twelve-month basis available on February  
200 first of each year over the immediately preceding prior twelve-month period in  
201 order that political subdivisions shall have this information available in setting  
202 their tax rates according to law and section 22 of article X of the Constitution of  
203 Missouri. For purposes of implementing the provisions of this section and section  
204 22 of article X of the Missouri Constitution, the term "property" means all taxable  
205 property, including state-assessed property.

206           (2) Each political subdivision required to revise rates of levy pursuant to  
207 this section or section 22 of article X of the Constitution of Missouri shall  
208 calculate each tax rate it is authorized to levy and, in establishing each tax rate,  
209 shall consider each provision for tax rate revision provided in this section and  
210 section 22 of article X of the Constitution of Missouri, separately and without  
211 regard to annual tax rate reductions provided in section 67.505, RSMo, and  
212 section 164.013, RSMo. Each political subdivision shall set each tax rate it is  
213 authorized to levy using the calculation that produces the lowest tax rate ceiling.  
214 It is further the intent of the general assembly, pursuant to the authority of  
215 section 10(c) of article X of the Constitution of Missouri, that the provisions of  
216 such section be applicable to tax rate revisions mandated pursuant to section 22  
217 of article X of the Constitution of Missouri as to reestablishing tax rates as  
218 revised in subsequent years, enforcement provisions, and other provisions not in  
219 conflict with section 22 of article X of the Constitution of Missouri. Annual tax  
220 rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo,  
221 shall be applied to the tax rate as established pursuant to this section and section  
222 22 of article X of the Constitution of Missouri, unless otherwise provided by law.

223           5. (1) In all political subdivisions, the tax rate ceiling established  
224 pursuant to this section shall not be increased unless approved by a vote of the  
225 people. Approval of the higher tax rate shall be by at least a majority of votes  
226 cast. When a proposed higher tax rate requires approval by more than a simple  
227 majority pursuant to any provision of law or the constitution, the tax rate  
228 increase must receive approval by at least the majority required.

229           (2) When voters approve an increase in the tax rate, the amount of the  
230 increase shall be added to the tax rate ceiling as calculated pursuant to this  
231 section to the extent the total rate does not exceed any maximum rate prescribed  
232 by law. If a ballot question presents a stated tax rate for approval rather than  
233 describing the amount of increase in the question, the stated tax rate approved  
234 shall be adjusted as provided in this section and, so adjusted, shall be the current  
235 tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted  
236 such that when applied to the current total assessed valuation of the political  
237 subdivision, excluding new construction and improvements since the date of the  
238 election approving such increase, the revenue derived from the adjusted tax rate  
239 ceiling is equal to the sum of: the amount of revenue which would have been  
240 derived by applying the voter-approved increased tax rate ceiling to total assessed  
241 valuation of the political subdivision, as most recently certified by the city or

242 county clerk on or before the date of the election in which such increase is  
243 approved, increased by the percentage increase in the consumer price index, as  
244 provided by law. Such adjusted tax rate ceiling may be applied to the total  
245 assessed valuation of the political subdivision at the setting of the next tax rate.  
246 If a ballot question presents a phased-in tax rate increase, upon voter approval,  
247 each tax rate increase shall be adjusted in the manner prescribed in this section  
248 to yield the sum of: the amount of revenue that would be derived by applying  
249 such voter-approved increased rate to the total assessed valuation, as most  
250 recently certified by the city or county clerk on or before the date of the election  
251 in which such increase was approved, increased by the percentage increase in the  
252 consumer price index, as provided by law, from the date of the election to the time  
253 of such increase and, so adjusted, shall be the current tax rate ceiling.

254 (3) The governing body of any political subdivision may levy a tax rate  
255 lower than its tax rate ceiling and may, in a nonreassessment year, increase that  
256 lowered tax rate to a level not exceeding the tax rate ceiling without voter  
257 approval in the manner provided under subdivision (4) of this  
258 subsection. Nothing in this section shall be construed as prohibiting a political  
259 subdivision from voluntarily levying a tax rate lower than that which is required  
260 under the provisions of this section or from seeking voter approval of a reduction  
261 to such political subdivision's tax rate ceiling.

262 (4) In a year of general reassessment, a governing body whose tax rate is  
263 lower than its tax rate ceiling shall revise its tax rate pursuant to the provisions  
264 of subsection 4 of this section as if its tax rate was at the tax rate ceiling. In a  
265 year following general reassessment, if such governing body intends to increase  
266 its tax rate, the governing body shall conduct a public hearing, and in a public  
267 meeting it shall adopt an ordinance, resolution, or policy statement justifying its  
268 action prior to setting and certifying its tax rate. The provisions of this  
269 subdivision shall not apply to any political subdivision which levies a tax rate  
270 lower than its tax rate ceiling solely due to a reduction required by law resulting  
271 from sales tax collections. The provisions of this subdivision shall not apply to  
272 any political subdivision which has received voter approval for an increase to its  
273 tax rate ceiling subsequent to setting its most recent tax rate.

274 6. (1) For the purposes of calculating state aid for public schools pursuant  
275 to section 163.031, RSMo, each taxing authority which is a school district shall  
276 determine its proposed tax rate as a blended rate of the classes or subclasses of  
277 property. Such blended rate shall be calculated by first determining the total tax

278 revenue of the property within the jurisdiction of the taxing authority, which  
279 amount shall be equal to the sum of the products of multiplying the assessed  
280 valuation of each class and subclass of property by the corresponding tax rate for  
281 such class or subclass, then dividing the total tax revenue by the total assessed  
282 valuation of the same jurisdiction, and then multiplying the resulting quotient  
283 by a factor of one hundred. Where the taxing authority is a school district, such  
284 blended rate shall also be used by such school district for calculating revenue  
285 from state-assessed railroad and utility property as defined in chapter 151, RSMo,  
286 and for apportioning the tax rate by purpose.

287       (2) Each taxing authority proposing to levy a tax rate in any year shall  
288 notify the clerk of the county commission in the county or counties where the tax  
289 rate applies of its tax rate ceiling and its proposed tax rate. Each taxing  
290 authority shall express its proposed tax rate in a fraction equal to the nearest  
291 one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then  
292 one/one-hundredth of a cent. If a taxing authority shall round to  
293 one/one-hundredth of a cent, it shall round up a fraction greater than or equal to  
294 five/one-thousandth of one cent to the next higher one/one-hundredth of a cent;  
295 if a taxing authority shall round to one-tenth of a cent, it shall round up a  
296 fraction greater than or equal to five/one-hundredths of a cent to the next higher  
297 one-tenth of a cent. Any taxing authority levying a property tax rate shall  
298 provide data, in such form as shall be prescribed by the state auditor by rule,  
299 substantiating such tax rate complies with Missouri law. All forms for the  
300 calculation of rates pursuant to this section shall be promulgated as a rule and  
301 shall not be incorporated by reference. The state auditor shall promulgate rules  
302 for any and all forms for the calculation of rates pursuant to this section which  
303 do not currently exist in rule form or that have been incorporated by reference. In  
304 addition, each taxing authority proposing to levy a tax rate for debt service shall  
305 provide data, in such form as shall be prescribed by the state auditor by rule,  
306 substantiating the tax rate for debt service complies with Missouri law. A tax  
307 rate proposed for annual debt service requirements will be prima facie valid if,  
308 after making the payment for which the tax was levied, bonds remain outstanding  
309 and the debt fund reserves do not exceed the following year's payments. The  
310 county clerk shall keep on file and available for public inspection all such  
311 information for a period of three years. The clerk shall, within three days of  
312 receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and  
313 proposed tax rate and any substantiating data to the state auditor. The state

314 auditor shall, within fifteen days of the date of receipt, examine such information  
315 and return to the county clerk his or her findings as to compliance of the tax rate  
316 ceiling with this section and as to compliance of any proposed tax rate for debt  
317 service with Missouri law. If the state auditor believes that a taxing authority's  
318 proposed tax rate does not comply with Missouri law, then the state auditor's  
319 findings shall include a recalculated tax rate, and the state auditor may request  
320 a taxing authority to submit documentation supporting such taxing authority's  
321 proposed tax rate. The county clerk shall immediately forward a copy of the  
322 auditor's findings to the taxing authority and shall file a copy of the findings with  
323 the information received from the taxing authority. The taxing authority shall  
324 have fifteen days from the date of receipt from the county clerk of the state  
325 auditor's findings and any request for supporting documentation to accept or  
326 reject in writing the rate change certified by the state auditor and to submit all  
327 requested information to the state auditor. A copy of the taxing authority's  
328 acceptance or rejection and any information submitted to the state auditor shall  
329 also be mailed to the county clerk. If a taxing authority rejects a rate change  
330 certified by the state auditor and the state auditor does not receive supporting  
331 information which justifies the taxing authority's original or any subsequent  
332 proposed tax rate, then the state auditor shall refer the perceived violations of  
333 such taxing authority to the attorney general's office and the attorney general is  
334 authorized to obtain injunctive relief to prevent the taxing authority from levying  
335 a violative tax rate.

336           7. No tax rate shall be extended on the tax rolls by the county clerk unless  
337 the political subdivision has complied with the foregoing provisions of this  
338 section.

339           8. Whenever a taxpayer has cause to believe that a taxing authority has  
340 not complied with the provisions of this section, the taxpayer may make a formal  
341 complaint with the prosecuting attorney of the county. Where the prosecuting  
342 attorney fails to bring an action within ten days of the filing of the complaint, the  
343 taxpayer may bring a civil action pursuant to this section and institute an action  
344 as representative of a class of all taxpayers within a taxing authority if the class  
345 is so numerous that joinder of all members is impracticable, if there are questions  
346 of law or fact common to the class, if the claims or defenses of the representative  
347 parties are typical of the claims or defenses of the class, and if the representative  
348 parties will fairly and adequately protect the interests of the class. In any class  
349 action maintained pursuant to this section, the court may direct to the members

350 of the class a notice to be published at least once each week for four consecutive  
351 weeks in a newspaper of general circulation published in the county where the  
352 civil action is commenced and in other counties within the jurisdiction of a taxing  
353 authority. The notice shall advise each member that the court will exclude him  
354 or her from the class if he or she so requests by a specified date, that the  
355 judgment, whether favorable or not, will include all members who do not request  
356 exclusion, and that any member who does not request exclusion may, if he or she  
357 desires, enter an appearance. In any class action brought pursuant to this  
358 section, the court, in addition to the relief requested, shall assess against the  
359 taxing authority found to be in violation of this section the reasonable costs of  
360 bringing the action, including reasonable attorney's fees, provided no attorney's  
361 fees shall be awarded any attorney or association of attorneys who receive public  
362 funds from any source for their services. Any action brought pursuant to this  
363 section shall be set for hearing as soon as practicable after the cause is at issue.

364         9. If in any action, including a class action, the court issues an order  
365 requiring a taxing authority to revise the tax rates as provided in this section or  
366 enjoins a taxing authority from the collection of a tax because of its failure to  
367 revise the rate of levy as provided in this section, any taxpayer paying his or her  
368 taxes when an improper rate is applied has erroneously paid his or her taxes in  
369 part, whether or not the taxes are paid under protest as provided in section  
370 139.031, RSMo, or otherwise contested. The part of the taxes paid erroneously  
371 is the difference in the amount produced by the original levy and the amount  
372 produced by the revised levy. The township or county collector of taxes or the  
373 collector of taxes in any city shall refund the amount of the tax erroneously  
374 paid. The taxing authority refusing to revise the rate of levy as provided in this  
375 section shall make available to the collector all funds necessary to make refunds  
376 pursuant to this subsection. No taxpayer shall receive any interest on any money  
377 erroneously paid by him or her pursuant to this subsection. Effective in the 1994  
378 tax year, nothing in this section shall be construed to require a taxing authority  
379 to refund any tax erroneously paid prior to or during the third tax year preceding  
380 the current tax year.

381         10. Any rule or portion of a rule, as that term is defined in section  
382 536.010, RSMo, that is created under the authority delegated in this section shall  
383 become effective only if it complies with and is subject to all of the provisions of  
384 chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and  
385 chapter 536, RSMo, are nonseverable and if any of the powers vested with the

386 general assembly pursuant to chapter 536, RSMo, to review, to delay the effective  
387 date, or to disapprove and annul a rule are subsequently held unconstitutional,  
388 then the grant of rulemaking authority and any rule proposed or adopted after  
389 August 28, 2004, shall be invalid and void.

139.031. 1. Any taxpayer may protest all or any part of any current taxes  
2 assessed against the taxpayer, except taxes collected by the director of revenue  
3 of Missouri. Any such taxpayer desiring to pay any current taxes under protest  
4 **or while paying taxes based upon a disputed assessment** shall, at the time  
5 of paying such taxes, **make full payment of the current tax bill before the**  
6 **delinquency date and** file with the collector a written statement setting forth  
7 the grounds on which the protest **or dispute** is based. The statement shall  
8 include the true value in money claimed by the taxpayer if disputed. **An appeal**  
9 **before the state tax commission shall not be dismissed on the grounds**  
10 **that a taxpayer failed to file a written statement when paying taxes**  
11 **based upon a disputed assessment.**

12 2. [For all tax years beginning on or after January 1, 2009, any taxpayer  
13 desiring to protest any current taxes shall make full payment of the current tax  
14 bill and file with the collector a written statement setting forth the grounds on  
15 which the protest is based.

16 3.] Upon receiving payment of current taxes under protest pursuant to  
17 subsection 1 of this section or upon receiving from the state tax commission or the  
18 circuit court notice of an appeal from the state tax commission or the circuit court  
19 pursuant to section 138.430, RSMo, the collector shall disburse to the proper  
20 official all portions of taxes not protested or not disputed by the taxpayer and  
21 shall impound in a separate fund all portions of such taxes which are protested  
22 or in dispute. Every taxpayer protesting the payment of current taxes under  
23 subsection 1 [or 2] of this section shall, within ninety days after filing his protest,  
24 commence an action against the collector by filing a petition for the recovery of  
25 the amount protested in the circuit court of the county in which the collector  
26 maintains his office. If any taxpayer so protesting his taxes under subsection 1  
27 [or 2] of this section shall fail to commence an action in the circuit court for the  
28 recovery of the taxes protested within the time prescribed in this subsection, such  
29 protest shall become null and void and of no effect, and the collector shall then  
30 disburse to the proper official the taxes impounded, and any interest earned  
31 thereon, as provided above in this subsection.

32 [4.] 3. No action against the collector shall be commenced by any

33 taxpayer who has, effective for the current tax year, filed with the state tax  
34 commission or the circuit court a timely and proper appeal of the assessment of  
35 the taxpayer's property. The portion of taxes in dispute from an appeal of an  
36 assessment shall be impounded in a separate fund and the commission in its  
37 decision and order issued pursuant to chapter 138, RSMo, or the circuit court in  
38 its judgment may order all or any part of such taxes refunded to the taxpayer, or  
39 may authorize the collector to release and disburse all or any part of such taxes.

40 [5.] 4. Trial of the action for recovery of taxes protested under subsection  
41 1 [or 2] of this section in the circuit court shall be in the manner prescribed for  
42 nonjury civil proceedings, and, after determination of the issues, the court shall  
43 make such orders as may be just and equitable to refund to the taxpayer all or  
44 any part of the current taxes paid under protest, together with any interest  
45 earned thereon, or to authorize the collector to release and disburse all or any  
46 part of the impounded taxes, and any interest earned thereon, to the appropriate  
47 officials of the taxing authorities. Either party to the proceedings may appeal the  
48 determination of the circuit court.

49 [6.] 5. All the county collectors of taxes, and the collector of taxes in any  
50 city not within a county, shall, upon written application of a taxpayer, refund or  
51 credit against the taxpayer's tax liability in the following taxable year and  
52 subsequent consecutive taxable years until the taxpayer has received credit in full  
53 for any real or personal property tax mistakenly or erroneously levied against the  
54 taxpayer and collected in whole or in part by the collector. Such application shall  
55 be filed within three years after the tax is mistakenly or erroneously paid. The  
56 governing body, or other appropriate body or official of the county or city not  
57 within a county, shall make available to the collector funds necessary to make  
58 refunds under this subsection by issuing warrants upon the fund to which the  
59 mistaken or erroneous payment has been credited, or otherwise.

60 [7.] 6. No taxpayer shall receive any interest on any money paid in by the  
61 taxpayer erroneously.

62 [8.] 7. All protested taxes impounded under protest under subsection 1  
63 [or 2] of this section and all disputed taxes impounded under notice as required  
64 by section 138.430, RSMo, shall be invested by the collector in the same manner  
65 as assets specified in section 30.260, RSMo, for investment of state moneys. A  
66 taxpayer who is entitled to a refund of protested or disputed taxes shall also  
67 receive the interest earned on the investment thereof. If the collector is ordered  
68 to release and disburse all or part of the taxes paid under protest or dispute to

69 the proper official, such taxes shall be disbursed along with the proportional  
70 amount of interest earned on the investment of the taxes due the particular  
71 taxing authority.

72 **[9.] 8. Any taxing authority may request to be notified by the**  
73 **county collector of current taxes paid under protest. Such request**  
74 **shall be in writing and submitted** on or before **[March] February** first next  
75 following the delinquent date of **current** taxes paid under protest or disputed,  
76 **and** the county collector shall **[notify any] provide such information on or**  
77 **before March first of the same year to the requesting** taxing authority of  
78 the taxes paid under protest and disputed taxes which would be received by such  
79 taxing authority if the funds were not the subject of a protest or dispute. Any  
80 taxing authority may apply to the circuit court of the county or city not within a  
81 county in which a collector has impounded protested or disputed taxes under this  
82 section and, upon a satisfactory showing that such taxing authority would receive  
83 such impounded tax funds if they were not the subject of a protest or dispute and  
84 that such taxing authority has the financial ability and legal capacity to repay  
85 such impounded tax funds in the event a decision ordering a refund to the  
86 taxpayer is subsequently made, the circuit court shall order, pendente lite, the  
87 disbursement of all or any part of such impounded tax funds to such taxing  
88 authority. The circuit court issuing an order under this subsection shall retain  
89 jurisdiction of such matter for further proceedings, if any, to compel restitution  
90 of such tax funds to the taxpayer. In the event that any protested or disputed tax  
91 funds refunded to a taxpayer were disbursed to a taxing authority under this  
92 subsection instead of being held and invested by the collector under subsection  
93 8 of this section, such taxing authority shall pay the taxpayer entitled to the  
94 refund of such protested or disputed taxes the same amount of interest, as  
95 determined by the circuit court having jurisdiction in the matter, such protested  
96 or disputed taxes would have earned if they had been held and invested by the  
97 collector.

98 **[10.] 9.** No appeal filed from the circuit court's or state tax commission's  
99 determination pertaining to the amount of refund shall stay any order of refund,  
100 but the decision filed by any court of last review modifying that determination  
101 shall be binding on the parties, and the decision rendered shall be complied with  
102 by the party affected by any modification within ninety days of the date of such  
103 decision. No taxpayer shall receive any interest on any additional award of  
104 refund, and the collector shall not receive any interest on any ordered return of

105 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.

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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