

CCS SCS SB 248 -- PROPERTY TAXES

This bill changes the laws regarding the collection of special assessments and delinquent property taxes. In its main provisions, the bill:

(1) Requires, prior to any assessment being levied against any real property and specified liens against real property being imposed within a neighborhood improvement district, the county or city clerk of the governing body establishing the district to record a document with the recorder of deeds in the county where the land is located that contains each owner of record of property within the district at the time of recording who must be identified as grantors and indexed by the recorder, the governing body establishing the district and the title of any official or agency responsible for collecting or enforcing any assessments identified as grantees and indexed by the recorder, the legal description of the property within the district, and the identifying number or a copy of the resolution or ordinance establishing the district (Section 67.457, RSMo);

(2) Authorizes the county collector in Jackson County to assess a fee for the collection of special property assessments in a neighborhood improvement district. Currently, only the Boone County collector can assess this fee (Section 67.463);

(3) Specifies that a lien on property for an unpaid special assessment in a neighborhood improvement district in specified first classification counties, charter counties, and the City of St. Louis may also be foreclosed in the same manner as a tax upon real property by land tax sale under Chapter 141. Currently, these liens may only be foreclosed in the same manner as a tax upon real property by a land tax sale under Chapter 140 or by a judicial foreclosure proceeding (Section 67.469);

(4) Authorizes any county to add a special assessment levied for a community improvement district to the annual real estate tax bills for the properties being benefited by the district. Currently, only the county collector in Boone County has this authorization. An unpaid special assessment on January 1 is considered delinquent and enforcement of the delinquent bill is governed by the laws concerning delinquent and back taxes. A lien may be foreclosed in the same manner as a tax upon real property by land tax sales (Section 67.151);

(5) Allows a county clerk to deliver an electronic copy of the back tax book to the county collector. Currently, he or she must deliver the book (Section 140.050);

(6) Specifies that a person other than the owner or a lien holder who pays the original property taxes plus interest cannot invoke a lien on the property or person without the knowledge and consent of the owner. Any lien invoked without the knowledge and consent of the owner will be null and void (Section 140.115);

(7) Authorizes a county collector to use the procedures in Section 140.150 for selling property with delinquent property taxes or special assessments. Currently, he or she is authorized to only use the procedures for a delinquent special assessment within a neighborhood improvement district (Sections 140.150 and 140.160);

(8) Specifies that any additional moneys from the sale of real estate for delinquent taxes or other debt that are placed in a trust fund for the owners of the property when the property sells for a greater amount than the debt will become part of the permanent school fund of the county if the funds are not called for as part of a redemption or collector's deed issuance within three years (Section 140.230);

(9) Repeals the provisions authorizing the county collector to retain a 50-cent fee for each certificate of purchase issued and a 25-cent fee for noting any assignment of any certificate when recording a certificate of purchase of land sold at a tax sale. The collector continues to be authorized to receive the fee necessary to record the certificate of purchase in the office of the county recorder (Section 140.290);

(10) Clarifies that before the owner of record or the holder of any other publicly recorded claim on a property can transfer ownership or execute an additional lien on the property, he or she must first redeem the property under Section 140.340 (Section 140.405);

(11) Repeals the provision requiring the county clerk to witness the county collector signing the deed given to the property purchaser at a tax sale (Section 140.460);

(12) Repeals the provision authorizing the county collector to charge \$1.50 to a person applying for a tax deed for property acquired from a land sale (Section 140.470); and

(13) Clarifies that for the provisions relating to real estate taxes in township counties, "collector" means "collector-treasurer" instead of "treasurer and ex officio collector" (Section 140.665).