

FIRST REGULAR SESSION

# HOUSE BILL NO. 1433

## 101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LOVASCO.

2476H.02I

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To repeal sections 92.740, 140.150, and 141.100, RSMo, and to enact in lieu thereof three new sections relating to the collection of delinquent taxes on real property.

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

Section A. Sections 92.740, 140.150, and 141.100, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 92.740, 140.150, and 141.100, to read as follows:

92.740. 1. A suit for the foreclosure of the tax liens **on property that is not a single-family residence or for the garnishment of the wages of the owner of a single-family residence** herein provided for shall be instituted by filing in the appropriate office of the circuit clerk and with the land reutilization authority a petition, which petition shall contain a caption, a copy of the list prepared by the collector, and a prayer. Such petition without further allegation shall be deemed to be sufficient.

2. The caption shall be in the following form:

In the Circuit Court of \_\_\_\_\_ Missouri,

In the Matter of

Foreclosure of Liens for Delinquent Land Taxes

By Action in Rem.

Collector of Revenue of \_\_\_\_\_, Missouri, Plaintiff

-vs-

Parcels of Land Encumbered with Delinquent Tax Liens, Defendants

3. The petition shall conclude with a prayer:

**(1)** That all tax liens upon such real estate be foreclosed;

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

17           (2) That the court determine the amounts and priorities of all tax bills, together with  
18 interest, penalties, costs, and attorney's fees; **and**

19           (3) That the court order [~~such~~] :

20           (a) Real estate **that is not a single-family residence** to be sold by the sheriff at public  
21 sale as provided by sections 92.700 to 92.920 and that thereafter a report of such sale be made  
22 by the sheriff to the court for further proceedings under the provisions of sections 92.700 to  
23 92.920; **or**

24           (b) **The wages of the owner of the single-family residence be garnished.**

25           4. The petition when so filed shall have the same force and effect with respect to each  
26 parcel of real estate therein described as a separate suit instituted to foreclose the tax lien or liens  
27 against any one of said parcels of real estate.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or special  
2 assessments are delinquent and unpaid are subject to sale to discharge the lien for the delinquent  
3 and unpaid taxes or unpaid special assessments as provided for in this chapter on the fourth  
4 Monday in August of each year. **However, if the lien is on a single-family residence, the**  
5 **lienholder shall seek to satisfy the lien by garnishing the wages of the owner of the land.**

6           2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county,  
7 or city taxes or special assessments without judicial proceedings, unless the notice of sale  
8 contains the names of all record owners thereof, or the names of all owners appearing on the land  
9 tax book and all other information required by law. **However, no single-family residence shall**  
10 **be sold for delinquent taxes or special assessments, but the wages of the owner of the**  
11 **property may be garnished to satisfy such delinquent taxes or special assessments.**  
12 Delinquent taxes or unpaid special assessments, penalty, interest, and costs due thereon may be  
13 paid to the county collector at any time before the property is sold [~~therefor~~] **or before**  
14 **garnishment satisfies such amounts.** The collector shall send notices to the publicly recorded  
15 owner of record before any delinquent and unpaid taxes or unpaid special assessments as  
16 specified in this section subject to sale are published. The first notice shall be by first class mail.  
17 A second notice shall be sent by certified mail only if the assessed valuation of the property is  
18 greater than one thousand dollars. If the assessed valuation of the property is not greater than  
19 one thousand dollars, only the first notice shall be required. If any second notice sent by certified  
20 mail under this section is returned to the collector unsigned, then notice shall be sent before the  
21 sale by first class mail to both the owner of record and the occupant of the real property. The  
22 postage for the mailing of the notices shall be paid out of the county treasury, and such costs  
23 shall be added to the costs of conducting the sale, and the county treasury shall be reimbursed  
24 to the extent that such postage costs are recovered at the sale. The failure of the taxpayer or the

25 publicly recorded owner to receive the notice provided for in this section shall not relieve the  
26 taxpayer or publicly recorded owner of any tax liability imposed by law.

27 3. The entry in the back tax book by the county clerk of the delinquent lands, lots,  
28 mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral  
29 rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes  
30 or unpaid special assessments, together with penalty, interest and costs.

141.100. The judgment, if against the defendant, shall describe the land upon which  
2 taxes are found to be due; shall state the amount of taxes and interest found to be due upon each  
3 tract or lot, and the year or years for which the same are due, up to the rendition thereof, and shall  
4 decree that the lien of the state be enforced, and that the real estate, or so much thereof as may  
5 be necessary to satisfy such judgment, interest, and costs, be sold, and a special fieri facias shall  
6 be issued thereon, subject to the provisions herein contained, which shall be executed as in other  
7 cases of special judgment and execution, and said judgment shall be a first lien upon said land.  
8 **However, no judgment shall decree a single-family residence be sold, but the judgment**  
9 **shall decree the wages of the owner of the property be garnished.**

✓