

FIRST REGULAR SESSION

# HOUSE BILL NO. 1088

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WINDHAM.

0283H.03I

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal sections 140.010, 140.190, 140.250, 140.280, 140.420, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988, 140.991, 140.1000, 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.360, 141.410, 141.440, 141.500, 141.520, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.620, 141.680, 141.700, 141.820, 141.830, 141.840, 141.850, 141.860, 141.870, 141.880, 141.890, 141.900, 141.910, 141.920, 141.930, 141.931, 141.940, 141.950, 141.960, 141.970, 141.980, 141.984, 141.1009, and 249.255, RSMo, and to enact in lieu thereof forty-six new sections relating to the collection of delinquent taxes, with penalty provisions.

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

Section A. Sections 140.010, 140.190, 140.250, 140.280, 140.420, 140.980, 140.981,  
2 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988, 140.991, 140.1000,  
3 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300,  
4 141.320, 141.330, 141.360, 141.410, 141.440, 141.500, 141.520, 141.535, 141.540, 141.550,  
5 141.560, 141.570, 141.580, 141.610, 141.620, 141.680, 141.700, 141.820, 141.830, 141.840,  
6 141.850, 141.860, 141.870, 141.880, 141.890, 141.900, 141.910, 141.920, 141.930, 141.931,  
7 141.940, 141.950, 141.960, 141.970, 141.980, 141.984, 141.1009, and 249.255, RSMo, are  
8 repealed and forty-six new sections enacted in lieu thereof, to be known as sections 140.010,  
9 140.190, 140.250, 140.280, 140.420, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985,  
10 140.987, 140.988, 140.991, 140.994, 140.1000, 140.1009, 140.1012, 141.220, 141.230,  
11 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.360, 141.410, 141.440, 141.500,

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.

12 141.520, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.620, 141.680,  
13 141.700, 141.821, 141.980, 141.984, 141.1009, and 249.255, to read as follows:

140.010. 1. All real estate upon which the taxes remain unpaid on the first day of  
2 January, annually, are delinquent, and the county collector shall enforce the lien of the state  
3 thereon, as required by this chapter. Any failure to properly return the delinquent list, as  
4 required by this chapter, in no way affects the validity of the assessment and levy of taxes, nor  
5 of the foreclosure and sale by which the collection of the taxes is enforced, nor in any manner  
6 affects the lien of the state on the delinquent real estate for the taxes unpaid thereon.

7 **2. Alternatively, any county may, by adoption of a resolution or order of the**  
8 **county commission of such county, elect to operate under the provisions of sections**  
9 **141.210 to 141.810 for any parcel for which there is an unpaid tax bill for a period of at**  
10 **least two years after the date on which it became delinquent. Any county electing to**  
11 **operate as such shall be called a "partial opt-in county". No county eligible to establish**  
12 **a land bank agency under subsection 1 of section 140.981 shall elect to operate as a**  
13 **partial opt-in county unless the county first elects to establish a land bank agency as**  
14 **provided in subsection 1 of section 140.981. In accordance with section 141.290, after**  
15 **the adoption of such resolution or order by a county commission, the collector of the**  
16 **county shall decide which tax-delinquent parcels shall proceed according to the**  
17 **provisions of sections 141.210 to 141.810. Such parcels shall be exempt from the**  
18 **provisions of sections 140.030 to 140.722. The collector shall remove such parcels from**  
19 **any list of parcels advertised for first, second, third, or post-third sales.**

140.190. 1. On the day mentioned in the notice, the county collector shall commence  
2 the sale of such lands, and shall continue the same from day to day until each parcel assessed  
3 or belonging to each person assessed shall be sold as will pay the taxes, interest and charges  
4 thereon, or chargeable to such person in said county.

5 2. The person or land bank agency offering at said sale, whether in person or by  
6 electronic media, to pay the required sum for a tract shall be considered the purchaser of such  
7 land; provided, no sale shall be made to any person or designated agent who is currently  
8 delinquent on any tax payments on any property, other than a delinquency on the property  
9 being offered for sale, and who does not sign an affidavit stating such at the time of sale.  
10 Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale. No  
11 bid shall be received from any person not a resident of the state of Missouri or a foreign  
12 corporation or entity all deemed nonresidents. A nonresident shall file with said collector an  
13 agreement in writing consenting to the jurisdiction of the circuit court of the county in which  
14 such sale shall be made, and also filing with such collector an appointment of some citizen of  
15 said county as agent of said nonresident, and consenting that service of process on such agent  
16 shall give such court jurisdiction to try and determine any suit growing out of or connected

17 with such sale for taxes. After the delinquent auction sale, any certificate of purchase shall be  
18 issued to the agent. After meeting the requirements of section 140.405, the property shall be  
19 conveyed to the agent on behalf of the nonresident, and the agent shall thereafter convey the  
20 property to the nonresident. **A collector may preclude a prospective bidder from**  
21 **participating in a sale for failure to comply with any of the provisions of this section.**

22 3. All such written consents to jurisdiction and selective appointments shall be  
23 preserved by the county collector and shall be binding upon any person or corporation  
24 claiming under the person consenting to jurisdiction and making the appointment herein  
25 referred to; provided further, that in the event of the death, disability or refusal to act of the  
26 person appointed as agent of said nonresident the county clerk shall become the appointee as  
27 agent of said nonresident.

28 4. No person residing in any home rule city with more than seventy-one thousand but  
29 fewer than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under  
30 this section unless such person has, no later than ten days before the sale date, demonstrated  
31 to the satisfaction of the official charged by law with conducting the sale that the person is not  
32 the owner of any parcel of real property that has two or more violations of the municipality's  
33 building or housing codes. A prospective bidder may make such a demonstration by  
34 presenting statements from the appropriate collection and code enforcement officials of the  
35 municipality. This subsection shall not apply to any taxing authority or land bank agency, and  
36 entities shall be eligible to bid at any sale conducted under this section without making such a  
37 demonstration.

140.250. 1. Whenever any lands have been or shall hereafter be offered for sale for  
2 delinquent taxes, interest, penalty and costs by the collector of the proper county for any two  
3 successive years and no person shall have bid therefor a sum equal to the delinquent taxes  
4 thereon, interest, penalty and costs provided by law, then such county collector shall at the  
5 next regular tax sale of lands for delinquent taxes sell same to the highest bidder, except the  
6 highest bid shall not be less than the sum equal to the delinquent taxes, interest, penalties, and  
7 costs, and there shall be a ninety-day period of redemption from such sales as specified in  
8 section 140.405.

9 2. A certificate of purchase shall be issued as to such sales, and the purchaser at such  
10 sales shall be entitled to the issuance and delivery of a collector's deed upon completion of  
11 title search action as specified in section 140.405.

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

16           4. A purchaser at any sale subsequent to the third offering of any land or lots, whether  
17 by the collector or a trustee as provided in section 140.260, shall be entitled to the immediate  
18 issuance and delivery of a collector's deed and there shall be no period of redemption from  
19 such post-third year sales; provided, however, before any purchaser at a sale to which this  
20 section is applicable shall be entitled to a collector's deed it shall be the duty of the collector  
21 to demand, and the purchaser to pay, in addition to ~~his~~ **the purchaser's** bid, all taxes due  
22 and unpaid on such lands or lots that become due and payable on such lands or lots  
23 subsequent to the date of the taxes included in such advertisement and sale. The collector's  
24 deed or trustee's deed shall have priority over all other liens or encumbrances on the property  
25 sold except for real property taxes.

26           5. **A purchaser at any sale subsequent to the third offering of any land or lots,**  
27 **whether by the collector or a trustee as provided in section 140.260, may elect to proceed**  
28 **under subsection 1 of this section and subsection 6 of section 140.405 by giving notice to**  
29 **the collector prior to the issuance of a collector's deed.**

30           6. In the event the real purchaser at any sale to which this section is applicable shall  
31 be the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the  
32 nonpayment of which such lands or lots were sold, then no collector's deed shall be issued to  
33 such purchaser, or to anyone acting for or on behalf of such purchaser, without payment to the  
34 collector of such additional amount as will discharge in full all delinquent taxes, penalty,  
35 interest and costs.

140.280. 1. Where such sale is made, the purchaser at such sale shall immediately  
2 pay the amount of ~~his~~ **the purchaser's** bid to the collector, who shall pay the surplus, if any,  
3 into the county treasury to be held for the use and benefit of the person entitled thereto,  
4 **except that a land bank agency shall pay only the amount of the land bank agency's bid**  
5 **that exceeds the amount of all tax bills included in the judgment, interest, penalties,**  
6 **attorney's fees, taxes, and costs then due thereon.**

7           2. In case the purchaser fails to pay ~~his~~ **the purchaser's** bid, the land shall be again  
8 forthwith offered for sale the same as if no sale had been made, and the purchaser so failing  
9 shall forfeit and pay for the use of the distributive county school fund of the county a penalty  
10 of twenty-five percent of the amount of ~~his~~ **the purchaser's** bid, to be recovered by action  
11 of debt in the name of the collector, before any court having jurisdiction, and the prosecuting  
12 attorney shall conduct such suit, and for ~~his~~ **the prosecuting attorney's** services a fee of  
13 five dollars shall be taxed against such delinquent purchaser.

140.420. If no person shall redeem the lands sold for taxes prior to the expiration of  
2 the right to redeem, at the expiration thereof, and on production of the certificate of purchase  
3 and upon proof satisfactory to the collector that a purchaser or ~~his or her~~ **the purchaser's**  
4 heirs, successors, or assigns are authorized to acquire the deed[;]:

5           **(1)** The collector of the county in which the sale of such lands took place shall  
6 execute to the purchaser~~[-his]~~ or ~~[her]~~ **the purchaser's** heirs or assigns, in the name of the  
7 state, a conveyance of the real estate so sold, which shall vest in the grantee an absolute estate  
8 in fee simple, subject, however, to all claims thereon for unpaid taxes except such unpaid  
9 taxes existing at time of the purchase of said lands and the lien for which taxes was inferior to  
10 the lien for taxes for which said tract or lot of land was sold; **and**

11           **(2) The state of Missouri or any person, taxing authority, tax district, judgment**  
12 **creditor, or lienholder that had a right, title, interest, claim, or equity of redemption on**  
13 **or to the lands or that had a lien upon the lands shall be barred and forever foreclosed**  
14 **of such unclaimed right, title, interest, claim, or equity of redemption in or to the lands**  
15 **and of any lien upon the lands.**

140.980. 1. Sections 140.980 to 140.1015 shall be known and may be cited as the  
2 **"Chapter 140 Land Bank Act"**.

3           2. As used in sections 140.980 to 140.1015, the following terms mean:

4           (1) ~~["Ancillary parcel", a parcel of real estate acquired by a land bank agency other~~  
5 ~~than any sale conducted under section 140.190, 140.240, or 140.250;]~~ **"County", any county**  
6 **in this state;**

7           (2) "Land bank agency", an agency established by a ~~[city]~~ **municipality or county**  
8 under the authority of section 140.981;

9           (3) "Land taxes", taxes on real property or real estate, including the taxes both on the  
10 land and the improvements thereon;

11           (4) **"Municipality", any incorporated city, town, or village in this state;**

12           (5) "Political subdivision", any county, city, town, village, school district, library  
13 district, or any other public subdivision or public corporation that has the power to tax;

14           ~~[(5)]~~ (6) "Reserve period taxes", land taxes assessed against any parcel of real estate  
15 sold or otherwise disposed of by a land bank agency for the first three tax years following  
16 such sale or disposition;

17           ~~[(6)]~~ (7) "Tax bill", real estate taxes and the lien thereof, whether general or special,  
18 levied and assessed by any taxing authority;

19           ~~[(7)]~~ (8) "Taxing authority", any governmental, managing, administering, or other  
20 lawful authority, now or hereafter empowered by law to issue tax bills.

140.981. 1. Any ~~[home rule city with more than seventy one thousand but fewer than~~  
2 ~~seventy nine thousand inhabitants]~~ **county with more than one million inhabitants may**  
3 **establish a land bank agency for the management, sale, transfer, and other disposition of**  
4 **interests in real estate owned by such land bank agency. Any such county may establish**  
5 **a land bank agency by ordinance, resolution, or rule, as applicable. Such ordinance,**  
6 **resolution, or rule shall specify the name of the land bank agency. No county in which a**

7 **land bank agency has been established under the provisions of sections 141.980 to**  
8 **141.1015 shall elect to establish a land bank agency under this section.**

9 **2. Any municipality with more than one thousand five hundred inhabitants not**  
10 **located within a county that is eligible to establish a land bank agency under subsection**  
11 **1 of this section** may establish a land bank agency for the management, sale, transfer, and  
12 other disposition of interests in real estate owned by such land bank agency. ~~[Any such land~~  
13 ~~bank agency shall be established to foster the public purpose of returning land, including land~~  
14 ~~that is in a nonrevenue-generating, nontax-producing status, to use in private ownership.]~~ A  
15 **[city] municipality** may establish a land bank agency by ordinance, resolution, or rule, as  
16 applicable.

17 ~~[2. A land bank agency shall not own any interest in real estate located wholly or~~  
18 ~~partially outside the city that established the land bank.]~~

19 **3. [The beneficiaries of the land bank agency shall be the taxing authorities that held**  
20 **or owned tax bills against the respective parcels of real estate acquired by such land bank**  
21 **agency pursuant to a sale conducted under section 140.190, 140.240, or 140.250, and their**  
22 **respective interests in each parcel of real estate shall be to the extent and in proportion to the**  
23 **priorities determined by the court on the basis that the principal amount of their respective tax**  
24 **bills bore to the total principal amount of all of the tax bills described in the judgment.] Any**  
25 **such land bank agency shall be established to foster the public purpose of returning**  
26 **land, including land that is in a non-revenue-generating, non-tax-producing status, to**  
27 **use in private ownership.**

28 **4. A land bank agency created under the chapter 140 land bank act shall be a public**  
29 **body corporate and politic and shall have permanent and perpetual duration until terminated**  
30 **and dissolved in accordance with the provisions of section 140.1012.**

~~140.982. [The governing body of the city establishing a land bank agency, or the chief~~  
2 ~~administrative officer of the city establishing a land bank agency, shall have the power to~~  
3 ~~organize and reorganize the executive, administrative, clerical, and other departments of the~~  
4 ~~land bank agency and to fix the duties, powers, and compensation of all employees, agents,~~  
5 ~~and consultants of the land bank agency.]~~ **1. If a county establishes a land bank agency**  
6 **under subsection 1 of section 140.981, the members of the first board of directors of a**  
7 **land bank agency shall be appointed within ninety days after the effective date of the**  
8 **ordinance, resolution, or rule passed establishing such land bank agency. If any**  
9 **appointing authority fails to make any appointment of a board member within the time**  
10 **frame the first appointments are required, the appointment shall be made by the county**  
11 **council. The following requirements shall apply to the board of directors:**

12 **(1) The board of directors shall consist of seven members:**

13           **(a) Two of whom shall be appointed by the county executive, one of whom shall**  
14 **have professional expertise relevant to the land bank agency;**

15           **(b) One of whom shall be appointed by the member of the county council**  
16 **representing the district with the highest number of tax-delinquent parcels. Such board**  
17 **member shall maintain a primary residence within such district;**

18           **(c) One of whom shall be appointed by the member of the county council**  
19 **representing the district with the second highest number of tax-delinquent parcels.**  
20 **Such board member shall maintain a primary residence within such district;**

21           **(d) One of whom shall be appointed by consensus of the county executive and the**  
22 **president of the municipal league of the county; and**

23           **(e) Two of whom shall be resident representatives. Resident representatives**  
24 **shall be appointed by a majority vote of the other board members, and each resident**  
25 **representative shall maintain a primary residence within one of the twenty**  
26 **municipalities containing the highest percentage of tax-delinquent parcels;**

27           **(2) The term of office of a member shall be four years. Each member's primary**  
28 **residence shall be in the county that has established the land bank agency. Each**  
29 **member serves at the pleasure of the member's appointing authority, may be an**  
30 **employee of the appointing authority, and shall serve without compensation;**

31           **(3) No public officer shall be eligible to serve as a board member. For purposes**  
32 **of this subdivision, "public officer" means a person who is holding an elected public**  
33 **office. Any public employee shall be eligible to serve as a board member;**

34           **(4) The members of the board shall select annually from among themselves a**  
35 **chair, a vice chair, a treasurer, and such other officers as the board may determine and**  
36 **shall establish their duties, as may be regulated by rules adopted by the board;**

37           **(5) The board shall establish rules and requirements relative to the attendance**  
38 **and participation of members in its meetings, regular or special. Such rules and**  
39 **regulations may prescribe a procedure whereby, if any member fails to comply with**  
40 **such rules and regulations, such member may be disqualified and removed**  
41 **automatically from office by no less than a majority vote of the remaining members**  
42 **of the board, and that member's position shall be vacant as of the first day of the next**  
43 **calendar month. Any person removed under the provisions of this subdivision shall be**  
44 **ineligible for reappointment to the board unless such reappointment is confirmed**  
45 **unanimously by the board;**

46           **(6) A vacancy on the board shall be filled in the same manner as the original**  
47 **appointment. If any appointing authority fails to make any appointment of a board**  
48 **member within sixty days after any term expires, the appointment shall be made by the**  
49 **county council;**

50           **(7) Board members shall serve without compensation. The board may**  
51 **reimburse any member for expenses actually incurred in the performance of duties on**  
52 **behalf of the land bank agency;**

53           **(8) The board shall have the power to organize and reorganize the executive,**  
54 **administrative, clerical, and other departments of the land bank agency and to fix the**  
55 **duties, powers, and compensation of all employees, agents, and consultants of the land**  
56 **bank agency. The board may reimburse any member for expenses actually incurred in**  
57 **the performance of duties on behalf of the land bank agency;**

58           **(9) The board shall meet in regular session according to a schedule adopted by**  
59 **the board and also shall meet in special session as convened by the chair or upon written**  
60 **notice signed by a majority of the members. The presence of a majority of total**  
61 **membership, excluding vacancies, shall constitute a quorum;**

62           **(10) All actions of the board shall be approved by the affirmative vote of a**  
63 **majority of the members of that board present and voting. However, no action of the**  
64 **board shall be authorized on the following matters unless approved by a majority of the**  
65 **total board membership:**

66           **(a) Adoption, amendment, or repeal of bylaws and other rules and regulations**  
67 **for conduct of the land bank agency's business;**

68           **(b) Hiring or firing of any employee or contractor of the land bank agency. This**  
69 **function may, by majority vote, be delegated by the board to a specified officer or**  
70 **committee of the land bank agency under such terms and conditions and to the extent**  
71 **that the board may specify;**

72           **(c) The incurring of debt, including, without limitation, borrowing of moneys**  
73 **and issuance of bonds, notes, or other obligations;**

74           **(d) Adoption or amendment of the annual budget; and**

75           **(e) Sale, lease, encumbrance, or alienation of real property, improvements, or**  
76 **personal property with a value of more than fifty thousand dollars;**

77           **(11) Members of a board shall not be liable personally on the bonds or other**  
78 **obligations of the land bank agency, and the rights of creditors shall be solely against**  
79 **such land bank agency; and**

80           **(12) Vote by proxy shall not be permitted. Any member may request a recorded**  
81 **vote on any resolution or action of the land bank agency.**

82           **2. If a municipality establishes a land bank agency under subsection 2 of section**  
83 **140.981, the ordinance, resolution, or rule, as applicable, may specify the following:**

84           **(1) The name of the land bank agency;**



85           **(2) The number of members of the board of directors, which shall consist of an**  
86 **odd number of members and shall be no fewer than five members nor more than eleven**  
87 **members;**

88           **(3) The initial individuals to serve as members of the board of directors and the**  
89 **length of terms for which the members are to serve; and**

90           **(4) The qualifications, manner of selection or appointment, and terms of office of**  
91 **members of the board.**

92           **3.** A land bank agency may employ a secretary, an executive director, its own counsel  
93 and legal staff, technical experts, and other agents and employees, permanent or temporary, as  
94 it may require and may determine the qualifications and fix the compensation and benefits of  
95 such persons. A land bank agency may also enter into contracts and agreements with political  
96 subdivisions for staffing services to be provided to the land bank agency by political  
97 subdivisions or agencies or departments thereof, or for a land bank agency to provide such  
98 staffing services to political subdivisions or agencies or departments thereof.

          140.983. A land bank agency established under the **chapter 140** land bank act shall  
2 have all powers necessary or appropriate to carry out and effectuate the purposes and  
3 provisions of the **chapter 140** land bank act, including the following powers in addition to  
4 those herein otherwise granted:

5           (1) To adopt, amend, and repeal bylaws for the regulation of its affairs and the  
6 conduct of its business;

7           (2) To sue and be sued, in its own name, and plead and be impleaded in all civil  
8 actions including, but not limited to, actions to clear title to property of the land bank agency;

9           (3) To adopt a seal and to alter the same at pleasure;

10          (4) To borrow from private lenders, political subdivisions, the state, and the federal  
11 government as may be necessary for the operation and work of the land bank agency;

12          (5) To issue notes and other obligations according to the provisions of this chapter;

13          (6) To procure insurance or guarantees from political subdivisions, the state, the  
14 federal government, or any other public or private sources of the payment of any bond, note,  
15 loan, or other obligation, or portion thereof, incurred by the land bank agency and to pay any  
16 fees or premiums in connection therewith;

17          (7) To enter into contracts and other instruments necessary, incidental, or convenient  
18 to the performance of its duties and the exercise of its powers including, but not limited to,  
19 agreements with other land bank agencies and with political subdivisions for the joint  
20 exercise of powers under this chapter;

21          (8) To enter into contracts and other instruments necessary, incidental, or convenient  
22 to:

23 (a) The performance of functions by the land bank agency on behalf of political  
24 subdivisions, or agencies or departments thereof; or

25 (b) The performance by political subdivisions, or agencies or departments thereof, of  
26 functions on behalf of the land bank agency;

27 (9) To make and execute contracts and other instruments necessary or convenient to  
28 the exercise of the powers of the land bank agency~~[. Any contract or instrument if signed  
29 both by the executive director of the land bank agency and by the secretary, assistant  
30 secretary, treasurer, or assistant treasurer of the land bank agency, or by an authorized  
31 facsimile signature of any such positions, shall be held to have been properly executed for and  
32 on its behalf];~~

33 (10) To procure insurance against losses in connection with the property, assets, or  
34 activities of the land bank agency;

35 (11) To invest the moneys of the land bank agency, including amounts deposited in  
36 reserve or sinking funds, at the discretion of the land bank agency in instruments, obligations,  
37 securities, or property determined proper by the land bank agency and to name and use  
38 depositories for its moneys;

39 (12) To enter into contracts for the management of, the collection of rent from, or the  
40 sale of the property of the land bank agency;

41 (13) To design, develop, construct, demolish, reconstruct, rehabilitate, renovate,  
42 relocate, equip, furnish, and otherwise improve real property or rights or interests in real  
43 property held by the land bank agency;

44 (14) To fix, charge, and collect rents, fees, and charges for the use of the property of  
45 the land bank agency and for services provided by the land bank agency;

46 (15) To acquire property, whether by purchase, exchange, gift, lease, or otherwise,  
47 except not property not wholly located in the **[city] county or municipality** that established  
48 the land bank agency; to grant or acquire licenses and easements; and to sell, lease, grant an  
49 option with respect to, or otherwise dispose of, any property of the land bank agency;

50 (16) To enter into partnerships, joint ventures, and other collaborative relationships  
51 with political subdivisions and other public and private entities for the ownership,  
52 management, development, and disposition of real property, except not for property not  
53 wholly located in the **[city] county or municipality** that established the land bank agency;  
54 and

55 (17) Subject to the other provisions of this chapter and all other applicable laws, to do  
56 all other things necessary or convenient to achieve the objectives and purposes of the land  
57 bank agency or other laws that relate to the purposes and responsibility of the land bank  
58 agency.

140.984. 1. The income of a land bank agency shall be exempt from all taxation by  
2 the state and by any of its political subdivisions. Upon acquiring title to any real estate, a land  
3 bank agency shall immediately notify the county assessor and the county collector of such  
4 ownership~~[-, and such real estate shall be];~~ **all taxes, special taxes, fines, and fees on such**  
5 **real estate shall be deemed satisfied by transfer to the land bank agency; and such**  
6 **property shall be** exempt from all taxation during the land bank agency's ownership thereof,  
7 in the same manner and to the same extent as any other publicly owned real estate. Upon the  
8 sale or other disposition of any real estate held by it, the land bank agency shall immediately  
9 notify the county assessor and the county collector of such change of ownership. However,  
10 that such tax exemption for improved and occupied real property held by the land bank  
11 agency as a lessor pursuant to a ground lease shall terminate upon the first occupancy, and the  
12 land bank agency shall immediately notify the county assessor and the county collector of  
13 such occupancy.

14 2. A land bank agency may acquire real property or interests in property by gift,  
15 devise, transfer, exchange, foreclosure, lease, purchase, or otherwise on terms and conditions  
16 and in a manner the land bank agency considers proper, **except a land bank agency shall not**  
17 **acquire property located partially or wholly outside the boundaries of the county or**  
18 **municipality that established such land bank agency.**

19 3. A land bank agency may acquire property by purchase contracts, lease purchase  
20 agreements, installment sales contracts, and land contracts and may accept transfers from  
21 political subdivisions upon such terms and conditions as agreed to by the land bank agency  
22 and the political subdivision. A land bank agency may bid on any parcel of real estate offered  
23 for sale, offered at a foreclosure sale under sections 140.220 to 140.250, ~~[or]~~ offered at a sale  
24 conducted under section 140.190, 140.240, or 140.250, **or offered at a foreclosure sale**  
25 **under section 141.550.** Notwithstanding any other law to the contrary, any political  
26 subdivision may transfer to the land bank agency real property and interests in real property  
27 of the political subdivision on such terms and conditions and according to such procedures as  
28 determined by the political subdivision.

29 4. A land bank agency shall maintain all of its real property in accordance with the  
30 laws and ordinances of the jurisdictions in which the real property is located.

31 5. Upon issuance of a deed **to a parcel** of ~~[a delinquent land tax auction]~~ **real estate**  
32 **to a land bank agency** under subsection 4 of section 140.250, subsection 5 of section  
33 140.405, ~~[or]~~ other sale conducted under section 140.190, 140.240, or 140.250 ~~[of a parcel of~~  
34 ~~real estate to a land bank agency]~~, **or section 141.550,** the land bank agency shall pay **only**  
35 the amount of the land bank agency's bid that exceeds the amount of all tax bills included in  
36 the judgment, interest, penalties, attorney's fees, taxes, and costs then due thereon. If the real  
37 estate is acquired in a delinquent land tax auction **under subsection 4 of section 140.250,**

38 **subsection 5 of section 140.405, or other sale conducted under section 140.190, 140.240,**  
39 **or 140.250,** such excess shall be applied and distributed in accordance with section 140.230.  
40 **If the real estate is acquired in a delinquent land tax auction under section 141.550, such**  
41 **excess shall be applied and distributed in accordance with subsections 3 and 4 of section**  
42 **141.580, exclusive of subdivision (3) of subsection 3 of section 141.580.** Upon issuance of  
43 a deed, the county collector shall mark the tax bills included in the judgment as "cancelled by  
44 sale to the land bank" and shall take credit for the full amount of such tax bills, including  
45 principal amount, interest, penalties, attorney's fees, and costs, on ~~his or her~~ **the county**  
46 **collector's** books and in ~~his or her~~ **the county collector's** statements with any other taxing  
47 authorities.

48         6. A land bank shall not own real property unless the property is wholly located  
49 within the boundaries of the ~~city~~ **county or municipality** that established the land bank  
50 agency.

51         7. **Within one year of the effective date of the ordinance, resolution, or rule**  
52 **passed establishing a municipal land bank agency under subsection 2 of section 140.981,**  
53 **the title to any real property that is located wholly within the municipality that created**  
54 **the land bank agency and that is held by a land trust created under subsection 1 of**  
55 **section 141.821 shall be transferred by deed from the land trust to such land bank**  
56 **agency, at the land bank agency's request.**

140.985. 1. A land bank agency shall hold in its own name all real property acquired  
2 by such land bank agency irrespective of the identity of the transferor of such property.

3         2. A land bank agency shall maintain and make available for public review and  
4 inspection an inventory and history of all real property the land bank agency holds or  
5 formerly held. This inventory and history shall be available on the land bank agency's  
6 website and include at a minimum:

- 7         (1) Whether a parcel is available for sale;
- 8         (2) The address of the parcel if an address has been assigned;
- 9         (3) The parcel number if no address has been assigned;
- 10        (4) The year that a parcel entered the land bank agency's inventory;
- 11        (5) Whether a parcel has sold; ~~and~~
- 12        (6) If a parcel has sold, the name of the person or entity to which it was sold; **and**
- 13        (7) **Whether the parcel was acquired by the land bank agency through judicial**  
14 **foreclosure, nonjudicial foreclosure, donation, or some other manner.**

15         3. The land bank agency shall determine and set forth in policies and procedures the  
16 general terms and conditions for consideration to be received by the land bank agency for the  
17 transfer of real property and interests in real property. Consideration may take the form of  
18 monetary payments and secured financial obligations, covenants, and conditions related to the

19 present and future use of the property; contractual commitments of the transferee; and such  
20 other forms of consideration as the land bank agency determines to be in the best interest of  
21 ~~[its purpose]~~ **the land bank agency.**

22 4. A land bank agency may convey, exchange, sell, transfer, lease, grant, release and  
23 demise, pledge, and hypothecate any and all interests in, upon, or to property of the land bank  
24 agency. A land bank agency may gift any interest in, upon, or to property to the ~~[city]~~ **county**  
25 **or municipality** that established the land bank agency.

26 5. A ~~[city]~~ **county or municipality** may, in its resolution ~~[or]~~, ordinance, **or rule**  
27 creating a land bank agency, establish a hierarchical ranking of priorities for the use of real  
28 property conveyed by such land bank agency, ~~[subject to subsection 7 of this section,]~~  
29 including, but not limited to:

30 (1) Use for purely public spaces and places;

31 (2) Use for affordable housing;

32 (3) Use for retail, commercial, and industrial activities;

33 (4) Use as wildlife conservation areas; and

34 (5) Such other uses and in such hierarchical order as determined by such ~~[city]~~  
35 **county or municipality.**

36

37 If a ~~[city]~~ **county or municipality**, in its resolution ~~[or]~~, ordinance, **or rule** creating a land  
38 bank agency, establishes priorities for the use of real property conveyed by the land bank  
39 agency, such priorities shall be consistent with and no more restrictive than municipal  
40 planning and zoning ordinances.

41 6. The land bank agency may delegate to officers and employees the authority to  
42 enter into and execute agreements, instruments of conveyance, and all other related  
43 documents pertaining to the conveyance of property by the land bank agency.

44 7. ~~[A land bank agency shall only accept written offers equal to or greater than the~~  
45 ~~full amount of all tax bills, interest, penalties, attorney's fees, and costs on real property to~~  
46 ~~purchase the real property held by the land bank agency.~~

47 ~~8.]~~ When any parcel of real estate acquired by a land bank agency is sold or otherwise  
48 disposed of by such land bank agency, the proceeds therefrom shall be applied and distributed  
49 in the following order:

50 (1) To the payment of the expenses of the sale;

51 (2) To fulfill the requirements of the resolution, indenture, or other financing  
52 documents adopted or entered into in connection with bonds, notes, or other obligations of the  
53 land bank agency, to the extent that such requirements may apply with respect to such parcel  
54 of real estate;

55 (3) To ~~[the balance to be retained by]~~ the land bank agency to pay the salaries and  
56 other expenses of such land bank agency and of its employees as provided for in its annual  
57 budget; and

58 (4) Any funds in excess of those necessary to meet the expenses of the annual budget  
59 of the land bank agency in any fiscal year and a reasonable sum to carry over into the next  
60 fiscal year to assure that sufficient funds will be available to meet initial expenses for that  
61 next fiscal year~~], exclusive of net profit from the sale of ancillary parcels,~~ shall be paid to the  
62 respective taxing authorities that, at the time of the distribution, are taxing the real property  
63 from which the proceeds are being distributed.

64

65 The distributions shall be in proportion to the amounts of the taxes levied on the properties by  
66 the taxing authorities. Distribution shall be made on January first and July first of each year,  
67 and at such other times as the land bank agency may determine.

68 ~~[9. When any ancillary parcel is sold or otherwise disposed of by such land bank  
69 agency, the proceeds therefrom shall be applied and distributed in the following order:~~

70 ~~(1) To the payment of all land taxes and related charges then due on such parcel;~~

71 ~~(2) To the payment of the expenses of sale;~~

72 ~~(3) To fulfill the requirements of the resolution, indenture, or other financing  
73 documents adopted or entered into in connection with bonds, notes, or other obligations of the  
74 land bank agency, to the extent that such requirements may apply with respect to such parcel  
75 of real estate;~~

76 ~~(4) To the balance to be retained by the land bank agency to pay the salaries and other  
77 expenses of such land bank agency and of its employees as provided for in its annual budget;  
78 and~~

79 ~~(5) Any funds in excess of those necessary to meet the expenses of the annual budget  
80 of the land bank agency in any fiscal year, and a reasonable sum to carry over into the next  
81 fiscal year to assure that sufficient funds will be available to meet initial expenses for that  
82 next fiscal year, shall be paid in accordance with subdivision (4) of subsection 8 of this  
83 section.~~

84 ~~10. If a land bank agency owns more than five parcels of real property in a single city  
85 block and no written offer to purchase any of those properties has been submitted to the  
86 agency in the past twelve months, the land bank agency shall reduce its requested price for  
87 those properties and advertise the discount publicly.]~~

140.987. 1. A land bank agency shall ~~[ensure that any contract for the sale of  
2 residential property owned by the land bank agency shall have a clause that the buyer shall  
3 own the property for three years following the buyer's purchase of the property from the land  
4 bank. The clause shall state that a violation of those terms makes the buyer civilly liable to~~

5 ~~the land bank agency for an amount equal to twice the sale price of the property]~~ have  
6 **discretion to require that any buyer demonstrate that the buyer is not the owner of any**  
7 **parcel of real estate within the county or municipality that created the land bank agency**  
8 **for which a tax bill has been delinquent for more than one year or is in violation of any**  
9 **municipal building or housing code.**

10 **2. No foreign or domestic corporation or limited liability company that has failed**  
11 **to appoint or maintain a registered agent under chapter 347 or 351 shall be eligible to**  
12 **buy property from the land bank agency. No foreign corporate entity shall be eligible to**  
13 **buy property from the land bank agency unless it has a certificate of authority to**  
14 **transact business in Missouri under section 351.572.**

15 **3. As a condition of the sale or other authorized conveyance of ownership of any**  
16 **parcel of land owned by the land bank agency to a private owner, such owner may be**  
17 **required to enter into a contract, which may be secured by a deed of trust in favor of the**  
18 **land bank agency, stipulating that such owner or the owner's successor agree that such**  
19 **owner or the owner's successor make certain improvements to the parcel. If the land**  
20 **bank agency finds by resolution that the terms of the contract have not been satisfied,**  
21 **the land bank agency shall be authorized to bring suit to recover damages for the breach**  
22 **and to seek a judicial foreclosure of the parcel under sections 443.190 to 443.260, except**  
23 **that upon final judgment of the court, title shall revert to the land bank agency without**  
24 **necessity of sale. As an alternative to, or in addition to, seeking a judicial foreclosure,**  
25 **the land bank agency may, only by gift, assign or convey its right to foreclose under**  
26 **sections 443.190 to 443.260 to any 501(c)(3) tax-exempt nonprofit organization or**  
27 **exercise the right of reentry under chapter 524, 527, or 534. The land bank agency or its**  
28 **assignee shall assume title to the land by filing a copy of the judgment with the recorder**  
29 **of deeds in the county where the property is located. Any property redeemed by the**  
30 **land bank agency under the provisions of this section shall be administered in the same**  
31 **manner as other property sold to the land bank agency.**

140.988. 1. A land bank agency may receive funding through grants, gifts, and loans  
2 from political subdivisions, the state, the federal government, and other public and private  
3 sources.

4 2. Except as otherwise provided in ~~[subsections 8 and 9]~~ **subsection 7** of section  
5 140.985, a land bank agency may receive and retain payments for services rendered, for rents  
6 and leasehold payments received, for consideration for disposition of real and personal  
7 property, for proceeds of insurance coverage for losses incurred, for income from  
8 investments, and for any other asset and activity lawfully permitted to a land bank agency  
9 under the **chapter 140** land bank act.

10           3. If a land bank agency sells or otherwise disposes of a parcel of real estate held by  
11 it, any land taxes assessed against such parcel for the three tax years following such sale or  
12 disposition by such land bank agency that are collected by the county collector in a calendar  
13 year and not refunded, less the fees provided under section 52.260 and subsection 4 of this  
14 section and less the amounts to be deducted under section 137.720, shall be distributed by the  
15 county collector to such land bank agency no later than March first of the following calendar  
16 year, provided that land taxes impounded under section 139.031 or otherwise paid under  
17 protest shall not be subject to distribution under this subsection. Any amount required to be  
18 distributed to a land bank agency under this subsection shall be subject to offset for amounts  
19 previously distributed to such land bank agency that were assessed, collected, or distributed in  
20 error.

21           4. In addition to any other provisions of law related to collection fees, the county  
22 collector shall collect on behalf of the county a fee of four percent of reserve period taxes  
23 collected and such fees collected shall be deposited in the county general fund.

24           **5. If a county has established a land bank agency under subsection 1 of section**  
25 **140.981, the collector may collect on behalf of the county a fee for the collection of**  
26 **delinquent and back taxes of up to five percent on all sums collected to be added to the**  
27 **face of the tax bill and collected from the party paying the tax. All fees collected under**  
28 **the provisions of this subsection shall be paid to the land bank agency established under**  
29 **subsection 1 of section 140.981.**

140.991. 1. There shall be an annual audit of the affairs, accounts, expenses, and  
2 financial transactions of a land bank agency by a certified public accountant before April  
3 thirtieth of each year, which accountant shall be employed by the land bank agency on or  
4 before March first of each year. Certified copies of the audit shall be furnished to the [city]  
5 **county or municipality** that established the land bank agency, and the [city] **county or**  
6 **municipality** shall post the audit on its public website. Copies of the audit shall also be  
7 available for public inspection at the office of the land bank agency.

8           2. The land bank agency may be performance audited at any time by the state auditor  
9 or by the auditor of the [city] **county or municipality** that established the land bank agency.  
10 The [cost] **land bank agency shall make copies** of such audit [~~shall be paid by the land bank~~  
11 ~~agency, and copies shall be made~~] available to the public and [~~posted~~] **shall post a copy of**  
12 **the audit** on the land bank agency's website within thirty days of the completion of the audit.

140.994. 1. **A land bank agency shall have power to issue bonds, with approval**  
2 **of the county or municipality that created the land bank agency, for any of its corporate**  
3 **purposes. The bonds shall be special, limited obligations of the land bank agency, the**  
4 **principal of and interest on which shall be payable solely from the income and revenue**  
5 **derived from the sale, lease, or other disposition of the assets of the land bank agency, or**



6 such portion thereof as may be designated in the resolution, indenture, or other  
7 financing documents relating to the issuance of the bonds. In the discretion of the land  
8 bank agency, any of such bonds may be secured by a pledge of additional revenues,  
9 including grants, contributions, or guarantees from the state, the federal government, or  
10 any agency or instrumentality thereof, or by a mortgage or other security device  
11 covering all or part of the property from which the revenues so pledged may be derived.

12       2. Bonds issued by a land bank agency shall not be deemed to be an indebtedness  
13 within the meaning of any constitutional or statutory limitation upon the incurring of  
14 indebtedness. The bonds shall not constitute a debt, liability, or obligation of the state or  
15 of any political subdivision thereof, except in accordance with subsection 4 of this  
16 section, or a pledge of the full faith and credit or the taxing power of the state or of any  
17 such political subdivision, and the bonds shall contain a recital to that effect. Neither  
18 the members of the board nor any person executing the bonds shall be liable personally  
19 on the bonds by reason of the issuance thereof.

20       3. Bonds issued by a land bank agency shall be authorized by resolution of the  
21 board, shall be issued in such form, shall be in such denominations, shall bear interest at  
22 such rate or rates, shall mature on such dates and in such manner, shall be subject to  
23 redemption at such times and on such terms, and shall be executed by one or more  
24 members of the board, as provided in the resolution authorizing the issuance thereof or  
25 as set out in the indenture or other financing document authorized and approved by  
26 such resolution. The board may sell such bonds in such manner, either at public or at  
27 private sale, and for such price as the board may determine to be in the best interests of  
28 the land bank agency.

29       4. Any political subdivision may elect to guarantee, insure, or otherwise become  
30 primarily or secondarily obligated with respect to the bonds issued by a land bank  
31 agency, subject, however, to the provisions of Missouri law applicable to the incurrence  
32 of indebtedness by such political subdivision. No political subdivision shall have any  
33 such obligation if the political subdivision does not so elect.

34       5. A land bank agency may from time to time, as authorized by resolution of the  
35 board, issue refunding bonds for the purpose of refunding, extending, and unifying all  
36 or any part of its valid outstanding bonds. Such refunding bonds may be payable from  
37 any of the sources identified in subsections 1 and 4 of this section and from the  
38 investment of any of the proceeds of the refunding bonds.

39       6. The bonds issued by a land bank agency shall be negotiable instruments under  
40 chapter 400.

41       7. Bonds issued under this section and all income or interest thereon shall be  
42 exempt from all state taxes, except estate and transfer taxes.

43           **8. A land bank agency shall have the power to issue temporary notes upon the**  
44 **same terms and subject to all provisions and restrictions applicable to bonds under this**  
45 **section. Such notes issued by a land bank agency may be refunded by notes or bonds**  
46 **authorized under this section.**

          140.1000. 1. No **board member or** employee of a land bank agency shall receive  
2 any compensation, emolument, or other profit directly or indirectly from the rental,  
3 management, acquisition, sale, demolition, repair, rehabilitation, use, operation, ownership, or  
4 disposition of any lands held by such land bank agency other than the salaries, expenses, and  
5 emoluments provided for in the **chapter 140** land bank act.

6           2. No **member of the board or** employee of a land bank agency shall own, directly  
7 or indirectly, any legal or equitable interest in or to any lands held by such land bank agency  
8 other than the salaries, expenses, and emoluments provided for in sections 140.980 to  
9 140.1015.

10          3. A violation of this section is a class D felony.

11          4. The land bank agency may adopt supplemental rules and regulations addressing  
12 potential conflicts of interest and ethical guidelines for **board members and** land bank  
13 agency employees, provided that such rules and regulations are not inconsistent with this  
14 chapter or any other applicable law.

          140.1009. 1. A land bank agency shall be authorized to file an action to quiet title  
2 under section 527.150 as to any real property in which the land bank agency has an interest.  
3 For purposes of any and all such actions, the land bank agency shall be deemed to be the  
4 holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the  
5 land bank agency as an adequate petitioner in such action.

6           2. Prior to the filing of an action to quiet title, the land bank agency shall conduct an  
7 examination of title to determine the identity of any and all persons and entities possessing a  
8 claim or interest in or to the real property. Service of the petition to quiet title shall be  
9 provided to all such interested parties by the following methods:

10          (1) Registered or certified mail to such identity and address as reasonably  
11 ascertainable by an inspection of public records;

12          (2) In the case of occupied real property, by first class mail addressed to "Occupant";

13          (3) By posting a copy of the notice on the real property;

14          (4) By publication in a newspaper of general circulation in the [city] **county or**  
15 **municipality** in which the property is located; and

16          (5) Such other methods as the court may order **or as may be required by prevailing**  
17 **notions of due process.**

18           3. As part of the petition to quiet title, the land bank agency shall file an affidavit  
19 identifying all parties potentially having an interest in the real property and the form of notice  
20 provided.

21           4. The court shall schedule a hearing on the petition within ninety days following  
22 filing of the petition and, as to all matters upon which an answer was not filed by an interested  
23 party, the court shall issue its final judgment within one hundred twenty days of the filing of  
24 the petition.

25           5. A land bank agency shall be authorized to join in a single petition to quiet title one  
26 or more parcels of real property.

          140.1012. 1. A land bank agency may be dissolved as a public body corporate and  
2 politic no sooner than sixty calendar days after an ordinance or resolution for such dissolution  
3 is passed by the **[city] county or municipality** that established the land bank agency.

4           2. No less than sixty calendar days' advance written notice of consideration of such an  
5 ordinance or resolution of dissolution shall be given to the land bank agency, shall be  
6 published in a local newspaper of general circulation within such **[city] county or**  
7 **municipality**, and shall be sent certified mail to each trustee of any outstanding bonds of the  
8 land bank agency.

9           3. No land bank agency shall be dissolved while there remains any outstanding bonds,  
10 notes, or other obligations of the land bank agency unless such bonds, notes, or other  
11 obligations are paid or defeased pursuant to the resolution, indenture, or other financing  
12 document under which such bonds, notes, or other obligations were issued prior to or  
13 simultaneously with such dissolution.

14           4. Upon dissolution of a land bank agency pursuant to this section, all real property,  
15 personal property, and other assets of the land bank agency shall be transferred by appropriate  
16 written instrument to and shall become the assets of the **[city] county or municipality** that  
17 established the land bank agency. Such **[city] county or municipality** shall act expeditiously  
18 to return such real property to the tax rolls and shall market and sell such real property using  
19 an open, public method that ensures the best possible prices are realized while ensuring such  
20 real property is returned to a suitable, productive use for the betterment of the neighborhood  
21 in which such real property is located. ~~[Any such real property that was acquired by the  
22 dissolved land bank agency pursuant to a sale conducted under section 140.190, 140.240, or  
23 140.250 shall be held by the city in trust for the tax bill owners and taxing authorities having  
24 an interest in any tax liens which were foreclosed, as their interests may appear in the  
25 judgment of foreclosure and,] Upon the sale or other disposition of any such property by such  
26 **[city] county or municipality**, the proceeds therefrom shall be applied and distributed in the  
27 following order:~~

28           (1) To the payment of the expenses of sale;

29 (2) To the reasonable costs incurred by such [city] county or municipality in  
30 maintaining and marketing such property; and

31 (3) The balance shall be paid to the respective taxing authorities that, at the time of  
32 the distribution, are taxing the real property from which the proceeds are being distributed.

141.220. The following words, terms and definitions, when used in sections 141.210  
2 to 141.810 and sections 141.980 to 141.1015, shall have the meanings ascribed to them in this  
3 section, except where the text clearly indicates a different meaning:

4 (1) "Ancillary parcel" shall mean a parcel of real estate acquired by a land bank  
5 agency other than:

6 (a) Pursuant to a deemed sale under subsection 3 of section 141.560;

7 (b) By deed from a land trust under subsection 1 of section 141.984; or

8 (c) Pursuant to a sale under subdivision (2) of subsection 2 of section 141.550;

9 (2) "Appraiser" shall mean a state licensed or certified appraiser licensed or certified  
10 pursuant to chapter 339 who is not an employee of the collector or collection authority;

11 (3) "Board" or "board of commissioners" shall mean the board of commissioners of a  
12 land bank agency;

13 (4) "Collector" shall mean the collector of the revenue in any county affected by  
14 sections 141.210 to 141.810 and sections 141.980 to 141.1015;

15 (5) "County" shall mean any county in this state ~~[having a charter form of~~  
16 ~~government, any county of the first class with a population of at least one hundred fifty~~  
17 ~~thousand but less than one hundred sixty thousand and any county of the first class with a~~  
18 ~~population of at least eighty-two thousand but less than eighty-five thousand];~~

19 (6) "Court" shall mean the circuit court of any county affected by sections 141.210 to  
20 141.810 and sections 141.980 to 141.1015;

21 (7) "Delinquent land tax attorney" shall mean a licensed attorney-at-law, employed or  
22 designated by the collector as hereinafter provided;

23 (8) **"Interested party", shall mean any person with a legal interest in a parcel of**  
24 **land affected by sections 141.210 to 141.810 and sections 141.980 to 141.1015.**

25 **"Interested party" shall not include:**

26 (a) **The holder of the benefit or burden of any easement or right of way;**

27 (b) **The holder of a benefit or burden of a real covenant; or**

28 (c) **A leasehold owner of subsurface mineral, gas, or oil rights whose interest is**  
29 **properly recorded and whose interest shall remain unaffected;**

30 (9) "Land bank agency", shall mean an agency created under section 141.980;

31 ~~[(9)]~~ (10) "Land taxes" shall mean taxes on real property or real estate and shall  
32 include the taxes both on land and the improvements thereon;

33           ~~[(10)]~~ **(11)** "Land trustees" and "land trust" shall mean the land trustees and land trust  
34 as the same are created by and described in section 141.700;

35           ~~[(11)]~~ **(12)** "Municipality" shall include any incorporated city or town, or a part  
36 thereof, located in whole or in part within a county ~~[of class one or located in whole or in part~~  
37 ~~within a county with a charter form of government, which municipality now has or which~~  
38 ~~may hereafter contain a population of two thousand five hundred inhabitants or more,~~  
39 ~~according to the last preceding federal decennial census];~~

40           ~~[(12)]~~ **(13)** "Person" shall mean any individual, ~~[male or female,]~~ firm, copartnership,  
41 joint adventure, association, corporation, estate, trust, business trust, receiver or trustee  
42 appointed by any state or federal court, trustee otherwise created, syndicate, or any other  
43 group or combination acting as a unit, and the plural as well as the singular number;

44           ~~[(13)]~~ **(14)** "Political subdivision" shall mean any county, city, town, village, school  
45 district, library district, or any other public subdivision or public corporation having the  
46 power to tax;

47           ~~[(14)]~~ **(15)** "Reserve period taxes" shall mean land taxes assessed against any parcel  
48 of real estate sold or otherwise disposed of by a land bank agency for the first three tax years  
49 following such sale or disposition;

50           ~~[(15)]~~ **(16)** "School district", "road district", "water district", "sewer district", "levee  
51 district", "drainage district", "special benefit district", "special assessment district", or "park  
52 district" shall include those located within a county as such county is described in this section;

53           ~~[(16)]~~ **(17)** "Sheriff" and "circuit clerk" shall mean the sheriff and circuit clerk,  
54 respectively, of any county affected by sections 141.210 to 141.810 and sections 141.980 to  
55 141.1015;

56           ~~[(17)]~~ **(18)** "Tax bill" as used in sections 141.210 to 141.810 and sections 141.980 to  
57 141.1015 shall represent real estate taxes and the lien thereof, whether general or special,  
58 levied and assessed by any taxing authority;

59           ~~[(18)]~~ **(19)** "Tax district" shall mean the state of Missouri and any county,  
60 municipality, school district, road district, water district, sewer district, levee district, drainage  
61 district, special benefit district, special assessment district, or park district, located in any  
62 municipality or county as herein described;

63           ~~[(19)]~~ **(20)** "Tax lien" shall mean the lien of any tax bill as defined in this section;

64           ~~[(20)]~~ **(21)** "Taxing authority" shall include any governmental, managing,  
65 administering or other lawful authority, now or hereafter empowered by law to issue tax  
66 bills, the state of Missouri or any county, municipality, school district, road district, water  
67 district, sewer district, levee district, drainage district, special benefit district, special  
68 assessment district, or park district, affected by sections 141.210 to 141.810 and sections  
69 141.980 to 141.1015.

141.230. 1. The land tax collection law shall apply to all counties ~~[of class one which~~  
2 ~~are now operating under the provisions thereof or which may hereafter elect to]~~ **that have**  
3 **elected to** operate under the provisions of sections 141.210 to 141.810 by adoption of a  
4 resolution or order of the county commission of such county ~~[-except that counties of the first~~  
5 ~~class not having a charter form of government may not elect to operate under the provisions~~  
6 ~~of sections 141.210 to 141.810].~~

7       **2. Alternatively, any county may, by adoption of a resolution or order of the**  
8 **county commission of such county, elect to operate under the provisions of**  
9 **sections 141.210 to 141.810 as a "partial opt-in county". After adoption of any such**  
10 **resolution or order, the collector for such county may elect to operate under the**  
11 **provisions of sections 141.210 to 141.810 for any parcel or parcels for which there is an**  
12 **unpaid tax bill for a period of at least two years after the date on which it became**  
13 **delinquent.**

14       **3. No county eligible to establish a land bank agency under subsection 1 of**  
15 **section 140.981 shall elect to operate as a partial opt-in county unless having first elected**  
16 **to establish a land bank agency as provided in subsection 1 of section 140.981.**

17       **4.** Any county commission so adopting such resolution or order shall file a certified  
18 copy thereof within ten days after the adoption of said resolution or order with the clerk of the  
19 county commission and with the collector of revenue for such county, and with the mayor and  
20 city collector or chief financial officer of each municipality in such county, as defined by  
21 section 141.220.

22       ~~[2-]~~ **5.** After the adoption of such resolution or order by such county commission,  
23 ~~[any such]~~ **each** municipality ~~[may by resolution or ordinance of its proper governing~~  
24 ~~authority elect to adopt and come within the provisions of the land tax collection law, and~~  
25 ~~thereafter]~~ shall cooperate with such county under the provisions of sections 141.210 to  
26 141.810. Any such county ~~[or municipality]~~ which shall, in the manner provided herein, have  
27 elected to come within the provisions of sections 141.210 to 141.810, **in whole or in part**, by  
28 adoption of such resolution, order or ordinance, may, after a period of one year from the  
29 effective date of such resolution, order or ordinance, adopt by similar means a resolution,  
30 order or ordinance, rescinding the election to adopt the provisions of the land tax collection  
31 law and certified copies of such resolution, order or ordinance shall be filed in the same  
32 manner as said original resolution, order or ordinance; provided, that such resolution, order or  
33 ordinance rescinding or nullifying the election to adopt the provisions of sections 141.210 to  
34 141.810 shall not become effective for one year thereafter nor shall it invalidate or in any way  
35 affect any proceedings in rem for foreclosure which may have been instituted under the  
36 provisions of sections 141.210 to 141.810, but all such actions and proceedings so instituted  
37 while the provisions of said sections were in full force and effect shall be prosecuted to their

38 conclusion and completion; provided further, that any county ~~[or municipality]~~ which may  
 39 have operated under sections 141.210 to 141.810 prior to the enactment of this section may  
 40 hereafter elect to terminate any further operation under sections 141.210 to 141.810 by  
 41 proceeding in manner and form and to the same effect as though it had originally elected to  
 42 operate under the provisions of sections 141.210 to 141.810.

43 ~~[3-]~~ **6.** Any ~~[city]~~ **municipality** located partly within ~~[and partly without]~~ a ~~[class one]~~  
 44 county ~~[-, which city and county now are or hereafter may be operating]~~ **electing to operate in**  
 45 **whole or in part** under the provisions of sections 141.210 to 141.810 ~~[-, may collect its~~  
 46 ~~delinquent tax bills imposed against real property located in that part of such city situated~~  
 47 ~~within such class one county, pursuant to the provisions of sections 141.210 to 141.810]~~ **shall**  
 48 **cooperate with such county under the provisions of sections 141.210 to 141.810;**  
 49 provided, however, that tax bills imposed against real estate, located in that part of such ~~[city]~~  
 50 **municipality** outside of the limits of any such ~~[class one]~~ county, shall be collected under ~~[the~~  
 51 ~~provisions of the charter of any such city, or under such]~~ other provisions as may be provided  
 52 by law.

141.250. 1. The respective liens of the tax bills for general taxes of the state of  
 2 Missouri, the county, any municipality and any school district, for the same tax year, shall be  
 3 equal and first liens upon the real estate described in the respective tax bills thereof; provided,  
 4 however, that the liens of such tax bills for the latest year for which tax bills are unpaid shall  
 5 take priority over the liens of tax bills levied and assessed for less recent years, and the lien of  
 6 such tax bills shall rate in priority in the order of the years for which ~~[they]~~ **the tax bills** are  
 7 delinquent, the lien of the tax bill longest delinquent being junior in priority to the lien of the  
 8 tax bill for the next most recent tax year.

9 2. All tax bills for other than general taxes shall constitute liens junior to the liens for  
 10 general taxes upon the real estate described therein; provided, however, that a tax bill for  
 11 other than general taxes, of the more recent issue shall likewise be senior to any such tax bill  
 12 of less recent date.

13 3. The proceeds derived from the sale of any lands encumbered with a tax lien or liens  
 14 ~~[-, or held by the land trustees, or acquired by a land bank agency pursuant to a deemed sale~~  
 15 ~~under subsection 3 of section 141.560, by deed from a land trust under subsection 1 of section~~  
 16 ~~141.984, or pursuant to a sale under subdivision (2) of subsection 2 of section 141.550]~~ shall  
 17 be distributed to the owners of such liens in the order of the seniority of the liens ~~[-, or their~~  
 18 ~~respective interests as shown by the records of the land trust or the land bank agency]~~. Those  
 19 holding liens of equal rank shall share in direct proportion to the amounts of their respective  
 20 liens.

141.270. 1. On or before the fifth day of January in each year, all taxing authorities  
 2 **and any other tax bill owner** shall ~~[-, and any other tax bill owner may,]~~ file with the collector

3 ~~[eight copies of]~~ a list on a form approved by the collector, of all parcels of real estate affected  
4 by tax liens held and owned by such taxing authority or person which have been delinquent  
5 for two years or more. Such list shall also include all delinquent tax bills for any and all  
6 years.

7 2. The taxing authority or person filing such list shall pay to the collector a filing fee  
8 of one dollar and fifty cents for each parcel of real estate described therein, which fee shall be  
9 charged against each parcel and collected and accounted for by the collector as other costs.

10 3. No school district nor any other taxing authority whose taxes are required by law to  
11 be collected by the collector shall file any list nor pay the filing fee herein provided.

12 4. If the taxes of any taxing authority are two or more years delinquent, the other  
13 taxing authorities ~~[shall,]~~ and other tax bill owners ~~[may,]~~ **shall** include in the said list all tax  
14 liens against the said parcel, even though ~~[they]~~ **the taxes** are not two years delinquent.

141.290. 1. The collector shall compile lists of all state, county, school, and other tax  
2 bills collectible by ~~[him which]~~ **the collector that** are delinquent according to ~~[his]~~ **the**  
3 **collector's** records, and ~~[he]~~ **the collector** shall combine such lists with the list filed by any  
4 taxing authority or tax bill owner.

5 2. **For partial opt-in counties, the collector shall decide which tax-delinquent**  
6 **parcels shall proceed according to the provisions contained herein. The remaining**  
7 **parcels shall proceed under such other provisions as may be provided by law.**

8 3. The collector shall assign a serial number to each parcel of real estate in each list  
9 and if suit has been filed in the circuit court of the county on any delinquent tax bill included  
10 in any list, the collector shall give the court docket number of such suit and some appropriate  
11 designation of the place where such suit is pending, and such pending suit so listed in any  
12 petition filed pursuant to the provisions of sections 141.210 to 141.810 and sections 141.980  
13 to 141.1015 shall, without further procedure or court order, be deemed to be consolidated  
14 with the suit brought under sections 141.210 to 141.810 and sections 141.980 to 141.1015,  
15 and such pending suit shall thereupon be abated.

16 ~~[3-]~~ 4. The collector shall deliver such combined lists to the delinquent land tax  
17 attorney from time to time but not later than April ~~[the]~~ first of each year.

18 ~~[4-]~~ 5. The delinquent land tax attorney shall incorporate such lists in petitions in the  
19 form prescribed in section 141.410, and shall file such petitions with the circuit clerk not later  
20 than June first of each year.

141.300. 1. The collector shall receipt for the aggregate amount of such delinquent  
2 tax bills appearing on the list or lists filed with ~~[him]~~ **the collector** under the provisions of  
3 section 141.290, which receipt shall be held by the owner or holder of the tax bills or by the  
4 treasurer or other corresponding financial officer of the taxing authority so filing such list  
5 with the collector.



6           2. The collector shall, on or before the fifth day of each month, file with the owner or  
7 holder of any tax bill or with the treasurer or other corresponding financial officer of any  
8 taxing authority, a detailed statement, verified by affidavit, of all taxes collected by ~~him~~ **the**  
9 **collector** during the preceding month which appear on the list or lists received by ~~him~~ **the**  
10 **collector**, and shall, on or before the fifteenth day of the month, pay the same, less ~~his~~ **the**  
11 **collector's** commissions and costs payable to the county, to the tax bill owner or holder or to  
12 the treasurer or other corresponding financial officer of any taxing authority; provided,  
13 however, that the collector shall be given credit for the full amount of any tax bill ~~which is~~  
14 ~~bid in by the land trustees and~~ where title to the real estate described in such tax bill is taken  
15 by ~~the~~ a land trust, or which is bid ~~in~~ **on** by a land bank agency and where title to the real  
16 estate described in such tax bill is taken by such land bank agency pursuant to a deemed sale  
17 under subsection 3 of section 141.560, or which is included in the bid of a land bank agency  
18 and where title to the real estate described in such tax bill is taken by such land bank agency  
19 pursuant to a sale under subdivision (2) of subsection 2 of section 141.550.

141.320. 1. The collector shall at ~~his~~ **the collector's** option appoint a delinquent  
2 land tax attorney ~~[at a compensation of ten thousand dollars per year]~~, **to be compensated as**  
3 **necessary for the performance of the collector's duties under this chapter**, or in counties  
4 having a county counselor, the collector shall at ~~his~~ **the collector's** option designate the  
5 county counselor and such of ~~his~~ **the counselor's** assistants as shall appear necessary to act  
6 as the delinquent land tax attorney.

7           2. A delinquent land tax attorney who is not the county counselor, with the approval  
8 of the collector, may appoint one or more assistant delinquent land tax attorneys ~~[at salaries of~~  
9 ~~not less than two hundred dollars and not more than four hundred dollars per month]~~ and  
10 such clerical employees as may be necessary, ~~[at salaries to be fixed by the collector at not~~  
11 ~~less than three hundred dollars and not more than four hundred dollars per month]~~ **to be**  
12 **compensated as necessary for the performance of duties under this chapter**; and the  
13 appointed delinquent tax attorney may incur such reasonable expenses as are necessary for  
14 the performance of ~~his~~ **the attorney's** duties.

15           3. The delinquent land tax attorney and ~~his~~ **the attorney's** assistants shall perform  
16 legal services for the collector and shall act as attorney for ~~him~~ **the collector** in the  
17 prosecution of all suits brought for the collection of land taxes; but ~~they~~ **the attorney and**  
18 **the collector** shall not perform legal services for the land trust or any land bank agency.

19           4. Salaries and expenses of a delinquent land tax attorney who is not also the county  
20 counselor, ~~his~~ **the attorney's** assistants, and ~~his~~ **the attorney's** employees shall be paid  
21 monthly out of the treasury of the county from the same funds as employees of the collector  
22 whenever the funds provided for by sections 141.150, 141.270, and 141.620 are not sufficient  
23 for such purpose.

24           5. The compensation herein provided shall be the total compensation for a delinquent  
 25 land tax attorney who is not also a county counselor, ~~[his] and the attorney's~~ assistants and  
 26 employees~~], and when the compensation received by him or owing to him by the collector~~  
 27 ~~exceeds ten thousand dollars in any one calendar year by virtue of the sums charged and~~  
 28 ~~collected pursuant to the provisions of section 141.150, the surplus shall be credited and~~  
 29 ~~applied by the collector to the expense of the delinquent land tax attorney and to the~~  
 30 ~~compensation of his assistants and employees, and any sum then remaining shall be paid into~~  
 31 ~~the county treasury on or before the first day of March of each year and credited to the general~~  
 32 ~~revenue fund of the county].~~

33           6. A delinquent land tax attorney who is not also the county counselor shall make a  
 34 return quarterly to the county commission of such county of all compensation received by  
 35 ~~[him] the attorney~~, and of all amounts owing to ~~[him] the attorney~~ by the collector, and of  
 36 all salaries and expenses of any assistants and employees, stating the same in detail, and  
 37 verifying such amounts by ~~[his]~~ affidavit.

38           7. **The attorney's fees shall be taxed as costs in the suit and collected as other**  
 39 **costs.**

          141.330. The collector annually may appoint one delinquent land tax clerk in each  
 2 office lawfully maintained by ~~[him] the collector~~ in the county ~~[at a salary of four thousand~~  
 3 ~~eight hundred dollars per year; except, that in first class counties not having a charter form of~~  
 4 ~~government the delinquent land tax clerks shall receive salaries of not less than four thousand~~  
 5 ~~eight hundred dollars and not more than five thousand four hundred dollars per year, payable~~  
 6 ~~monthly out of the treasury of the county from the same funds from which the collector and~~  
 7 ~~his other employees are paid] to be compensated as necessary for the performance of the~~  
 8 **clerk's duties under this chapter.**

          141.360. All suits for the foreclosure of tax liens brought by the collector shall name  
 2 ~~[him] the collector~~ only by the title of ~~[his] the collector's~~ office and all such suits shall be  
 3 brought directly against the real estate subject to the tax lien or liens to be foreclosed~~], and~~  
 4 ~~shall not name any person as defendant].~~

          141.410. 1. A suit for the foreclosure of the tax liens herein provided for shall be  
 2 instituted by filing in the appropriate office of the circuit clerk a petition, which petition shall  
 3 contain a caption, a copy of the list so furnished to the delinquent land tax attorney by the  
 4 collector, and a prayer. **The petition shall name each person with a legal interest in the**  
 5 **parcel of land affected by the suit, as reasonably discoverable to the collector from**  
 6 **publicly available records.** Such petition without further allegation shall be deemed to be  
 7 sufficient.

8           2. The caption shall be in the following form:

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

10 In the Matter of  
 11 Foreclosure of Liens for Delinquent Land Taxes  
 12 By Action in Rem.  
 13 Collector of Revenue of \_\_\_\_\_ County, Missouri,  
 14 Plaintiff

15 -vs.-

16 Parcels of Land Encumbered with Delinquent Tax Liens  
 17 Defendants

18 3. The petition shall **contain at least the following information:**

19 **(1) The identity of the petitioner and the name and address of the collector;**

20 **(2) The parcel's common street address;**

21 **(3) A full legal description for the parcel;**

22 **(4) The tax identification number of the parcel;**

23 **(5) The period of tax delinquency; and**

24 **(6) The principal amount of delinquent taxes, together with interest, penalties,**  
 25 **and fees.**

26 **4. The petition shall** conclude with a prayer that all tax liens upon such real estate be  
 27 foreclosed; that the court determine the amounts and priorities of all tax bills, together with  
 28 interest, penalties, costs, and attorney's fees; that the court order such real estate to be sold by  
 29 the sheriff at public sale as provided by sections 141.210 to 141.810 and sections 141.980 to  
 30 141.1015 and that thereafter a report of such sale be made by the sheriff to the court for  
 31 further proceedings under sections 141.210 to 141.810 and sections 141.980 to 141.1015.

32 ~~[4-]~~ **5.** The delinquent land tax attorney within ten days after the filing of any such  
 33 petition shall forward by United States registered mail to each person or taxing authority  
 34 having filed a list of delinquent tax bills with the collector as provided by sections 141.210 to  
 35 141.810 and sections 141.980 to 141.1015 a notice of the time and place of the filing of such  
 36 petition and of the newspaper **or online publication** in which the notice of publication has  
 37 been or will be published.

38 ~~[5-]~~ **6.** The petition when so filed shall have the same force and effect with respect to  
 39 each parcel of real estate therein described, as a separate suit instituted to foreclose the tax  
 40 lien or liens against any one of said parcels of real estate.

141.440. **1.** The collector shall also cause to be prepared and sent by restricted,  
 2 registered or certified mail with postage prepaid, within thirty days after the filing of such  
 3 petition, a ~~[brief]~~ notice of the ~~[filing of the suit]~~ **petition**, to the persons named in the petition  
 4 as being the last known persons in whose names tax bills affecting the respective parcels of  
 5 real estate described in said petition were last billed or charged on the books of the collector,

6 or the last known owner of record, if different, and to the addresses of said persons upon said  
7 records of the collector. The terms "restricted", "registered" or "certified mail" as used in this  
8 section mean mail which carries on the face thereof in a conspicuous place, where it will not  
9 be obliterated, the endorsement "DELIVER TO ADDRESSEE ONLY", and which also  
10 requires a return receipt or a statement by the postal authorities that the addressee refused to  
11 receive and receipt for such mail. If the notice is returned to the collector by the postal  
12 authorities as undeliverable for reasons other than the refusal by the addressee to receive and  
13 receipt for the notice as shown by the return receipt, then the collector shall make a search of  
14 the records maintained by the county, including those kept by the recorder of deeds, to discern  
15 the name and address of any person who, from such records, appears as a successor to the  
16 person to whom the original notice was addressed, and to cause another notice to be mailed to  
17 such person. The collector shall prepare and file with the circuit clerk at least thirty days  
18 before judgment is entered by the court on the petition an affidavit reciting to the court any  
19 name, address and serial number of the tract of real estate affected by any such notices of suit  
20 that are undeliverable because of an addressee's refusal to receive and receipt for the same, or  
21 of any notice otherwise nondeliverable by mail, or in the event that any name or address does  
22 not appear on the records of the collector, then of that fact. The affidavit in addition to the  
23 recitals set forth above shall also state reason for the nondelivery of such notice.

24 **2. The collector shall prepare and send, by first-class mail, a copy of the petition**  
25 **within thirty days after the filing of such a petition to the occupant of such parcel or**  
26 **property.**

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

13 2. The collector [~~may, at his option,~~] **shall** cause to be prepared and sent by restricted,  
14 registered or certified mail with postage prepaid, within thirty days after the rendering of such  
15 judgment, a brief notice of such judgment and the availability of a written redemption  
16 contract pursuant to section 141.530 to the persons named in the judgment as being the last

17 known persons in whose names tax bills affecting the respective parcels of real estate  
18 described in such judgment were last billed or charged on the books of the collector, or the  
19 last known owner of record, if different, and to the addresses of such persons upon the records  
20 of the collector. The terms "restricted", "registered" or "certified mail" as used in this section  
21 mean mail which carries on the face thereof in a conspicuous place, where it will not be  
22 obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires  
23 a return receipt or a statement by the postal authorities that the addressee refused to receive  
24 and receipt for such mail. If the notice is returned to the collector by the postal authorities as  
25 undeliverable for reasons other than the refusal by the addressee to receive and receipt for the  
26 notice as shown by the return receipt, then the collector shall make a search of the records  
27 maintained by the county, including those kept by the recorder of deeds, to discern the name  
28 and address of any person who, from such records, appears as a successor to the person to  
29 whom the original notice was addressed, and to cause another notice to be mailed to such  
30 person. The collector shall prepare and file with the circuit clerk prior to confirmation  
31 hearings an affidavit reciting to the court any name, address and serial number of the tract of  
32 real estate affected of any such notices of judgment that are undeliverable because of an  
33 addressee's refusal to receive and receipt for the same, or of any notice otherwise  
34 nondeliverable by mail, or in the event that any name or address does not appear on the  
35 records of the collector, then of that fact. The affidavit in addition to the recitals set forth  
36 above shall also state reason for the nondelivery of such notice.

37 **3. The collector shall prepare and send to the occupant of such parcel or**  
38 **property, by first-class mail, a copy of the judgment of foreclosure within thirty days**  
39 **after the date of such judgment.**

141.520. 1. After the judgment of foreclosure has been entered, or, after a motion for  
2 a new trial has been overruled, or, if an appeal be taken from such judgment and the judgment  
3 has been affirmed, after the sheriff shall have been notified by any party to the suit that such  
4 judgment has been affirmed on appeal and that the mandate of the appellate court is on file  
5 with the circuit clerk, there shall be a waiting period of six months before any advertisement  
6 of sheriff's sale shall be published.

7 2. If any such parcel of real estate be not redeemed, or if no written contract providing  
8 for redemption be made within six months after the date of the judgment of foreclosure, if no  
9 motion for rehearing be filed, and, if filed, within six months after such motion may have  
10 been overruled, or, if an appeal be taken from such judgment and the judgment be affirmed,  
11 within six months after the sheriff shall have been notified by any party to the suit that such  
12 judgment has been affirmed on appeal and that the mandate of the appellate court is on file  
13 with the circuit clerk, the sheriff shall commence to advertise the real estate described in the  
14 judgment and shall fix the date of sale within thirty days after the date of the first publication

15 of the notice of sheriff's sale as herein provided, and shall at such sale proceed to sell the real  
16 estate.

17 3. Any provisions of this chapter to the contrary notwithstanding, the owner of any  
18 parcel of real property against which a judgment has been rendered shall not have the right to  
19 redeem such property from said judgment if at the time of judgment such property is assessed  
20 as residential property and the judgment finds the property has been vacant for a period of not  
21 less than six months prior to the judgment. After a judgment as provided for in this section  
22 becomes final, the waiting period shall not apply to such judgment and a sale under execution  
23 of the judgment shall be immediately held as provided under the applicable provisions of this  
24 chapter.

25 **4. In partial opt-in counties, no later than one hundred twenty days prior to the**  
26 **sheriff's sale, the collector shall obtain from a licensed title company or attorney a title**  
27 **search that includes all conveyances, liens, and charges against the real estate involved**  
28 **in the suit for any parcel of real estate against which the collector has obtained a**  
29 **judgment under section 141.500 and for which it has been decreed that the lien upon the**  
30 **parcels of real estate described in the tax bill be foreclosed and such real estate sold by**  
31 **the sheriff. The charge of such title search may be recovered from the proceeds of the**  
32 **sale under section 141.580.**

33 **5. After obtaining or conducting a title search, the collector shall initiate a search**  
34 **of the following records to identify and locate interested parties and addresses**  
35 **reasonably calculated to apprise interested parties of the suit:**

- 36 (1) Land title records in the office of the county recorder of deeds;  
37 (2) Tax records in the office of the local treasurer;  
38 (3) Tax records in the office of the local assessor;  
39 (4) A search of court records in Missouri CaseNet; and  
40 (5) For a business entity, records filed with the secretary of state.

41

42 **The collector may also incur reasonable costs for web-based investigatory searches to**  
43 **supplement the search for interested parties and addresses. The reasonable cost of**  
44 **locating interested parties and addresses for notice may be recovered from the proceeds**  
45 **of the sale under section 141.580.**

46 **6. No later than thirty days prior to the sheriff's sale, the collector shall send**  
47 **notice of the sale to all interested parties at the address most likely to apprise interested**  
48 **parties of the sale. The notice shall provide the date, time, and place of the sale and shall**  
49 **also state that the parcel may be redeemed prior to the sale as specified in sections**  
50 **141.420 and 141.530. The notice required by this subsection shall be mailed first class,**

51 **postage prepaid. The cost of notice under this subsection may be recovered from the**  
52 **proceeds of the sale under section 141.580.**

53 **7. No later than twenty days prior to the sheriff's sale, the sheriff shall enter**  
54 **upon the parcel subject to foreclosure of these tax liens and post a written informational**  
55 **notice in a conspicuous location, attached to a structure, and intended to be visible by**  
56 **the nearest public right-of-way. This notice shall describe the parcel and advise that it is**  
57 **the subject of delinquent land tax collection proceedings brought under sections 141.210**  
58 **to 141.810 and sections 141.980 to 141.1015 and that it may be sold for the payment of**  
59 **delinquent taxes at a sale to be held at a certain time, date, and place and shall also**  
60 **contain the tax identification number and the phone number and address of the**  
61 **collector as well as a prohibition against removal unless the parcel has been redeemed.**  
62 **The notice shall be not less than eight inches by ten inches and shall be laminated or**  
63 **otherwise sufficiently weatherproof to withstand normal exposure to rain, snow, and**  
64 **other conditions. The sheriff shall document, by time-stamped photograph, compliance**  
65 **with this section, make such documentation generally available upon request, and**  
66 **provide verification by affidavit of compliance with this section. The cost of notice**  
67 **under this subsection may be recovered from the proceeds of the sale under section**  
68 **141.580.**

69 **8. In addition to the other notice requirements of this section, no later than**  
70 **twenty days prior to the sheriff's sale, the sheriff shall attempt in-person notice that**  
71 **shall describe the parcel and advise that it is the subject of delinquent land tax collection**  
72 **proceedings brought under sections 141.210 to 141.810 and sections 141.980 to 141.1015;**  
73 **that shall state that it may be sold for the payment of delinquent taxes at a sale to be**  
74 **held at a certain time, date, and place; and that shall also contain the tax identification**  
75 **number and the phone number and address of the collector. In-person notice may be**  
76 **provided to any person found at the parcel. The sheriff shall note the date and time of**  
77 **attempted notice and the name, description, or other identifying information regarding**  
78 **the person to whom notice was attempted. The sheriff shall document compliance with**  
79 **this section, make such documentation generally available upon request, and provide**  
80 **verification by affidavit of compliance with this section. The cost of notice under this**  
81 **subsection may be recovered from the proceeds of the sale under section 141.580.**

141.535. 1. [~~In any county with a charter form of government and with more than six~~  
2 ~~hundred thousand but fewer than seven hundred thousand inhabitants]~~ **If a parcel is the**  
3 **subject of an action filed under sections 447.620 to 447.640, the court shall stay the sale of**  
4 **any tax parcel to be sold under execution of a tax foreclosure judgment obtained under this**  
5 **chapter, [which is the subject of an action filed under sections 447.620 to 447.640,] provided**  
6 **that the party which has brought such an action has paid into the circuit court the principal**

7 amount of all land taxes then due and owing under the tax foreclosure judgment, exclusive of  
8 penalties, interest, attorney fees, and court costs, prior to the date of any proposed sale under  
9 execution. The party bringing such action shall provide written notice of the filing of the  
10 action to the court administrator and file with the circuit court in which the action is pending a  
11 certificate that such notice has been provided to the court administrator. **If the party that**  
12 **brought the action under sections 447.620 to 447.640 dismisses its action prior to gaining**  
13 **temporary possession of the property, it shall recover any amounts paid into the circuit**  
14 **court under this subsection.**

15 2. ~~[Upon the granting by the court of temporary possession of any property under~~  
16 ~~section 447.632 and again upon the approval by the court of a sheriff's deed under section~~  
17 ~~447.625, the circuit court shall direct payment to the county collector of all principal land~~  
18 ~~taxes theretofore paid into the circuit court. In addition,]~~ In any order granting a sheriff's deed  
19 under section 447.625 **or a judicial deed under section 447.640**, the court shall also order  
20 the permanent extinguishment of liability against the grantee ~~[of the sheriff's deed,]~~ and ~~[all]~~  
21 **the grantee's** successors in interest~~[-excepting however, any defendant in such action,]~~ for  
22 penalties, interest, attorney fees, and court costs arising from actions to collect delinquent  
23 land taxes due on the subject property. The funds paid into the court for land taxes **under**  
24 **subsection 1 of this section** shall then be paid to the county collector.

25 3. If an owner of such a property moves the court for restoration **of possession** of the  
26 subject property under section 447.638, the owner shall pay into the circuit court all land tax  
27 amounts currently due and owing on the property, including all statutory penalties, interest,  
28 attorney fees, and court costs retroactive to the date of accrual, **and in the event that an**  
29 **owner of the tax parcel regains possession under section 447.638, funds deposited by the**  
30 **owner under this subsection shall be paid to the county collector, and funds paid into the**  
31 **court by a party under subsection 1 of this section shall be paid out in full to the payer.**

32 ~~[3. If the party which brought the action under sections 447.620 to 447.640 dismisses~~  
33 ~~its action prior to gaining temporary possession of the property, it shall recover any amounts~~  
34 ~~paid into the circuit court prior to that date for principal land taxes.~~

35 4. ~~In the event that an owner of the tax parcel regains possession under section~~  
36 ~~447.638, the party which brought the action under sections 447.620 to 447.640 shall recover~~  
37 ~~from that owner an amount equal to that paid into the court by said party and paid to the~~  
38 ~~county collector under this section, and shall be granted judgment thereon.]~~

141.540. 1. In any county at a certain front door of whose courthouse sales of real  
2 estate are customarily made by the sheriff under execution, the sheriff shall advertise for sale  
3 and sell the respective parcels of real estate ordered sold by ~~[him or her]~~ **the sheriff** pursuant  
4 to any judgment of foreclosure by any court pursuant to sections 141.210 to 141.810 and  
5 141.980 to 141.1015 at any of such courthouses, but the sale of such parcels of real estate



6 shall be held at the same front door as sales of real estate are customarily made by the sheriff  
7 under execution.

8 2. Such advertisements may include more than one parcel of real estate, and shall be  
9 in substantially the following form:

10 NOTICE OF SHERIFF'S  
11 SALE UNDER JUDGMENT OF  
12 FORECLOSURE OF LIENS FOR  
13 DELINQUENT LAND TAXES

14 No. \_\_\_\_\_

15 In the Circuit Court of \_\_\_\_\_ County, Missouri.

16 In the Matter of Foreclosure of Liens for Delinquent Land Taxes

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

18 vs.

19 Parcels of Land encumbered with Delinquent Tax Liens, Defendants.

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

29 WHEREAS, such judgment orders such real estate sold by the  
30 undersigned sheriff, to satisfy the total amount of such judgment,  
31 including interest, penalties, attorney's fees and costs,

32 NOW, THEREFORE,

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

42 Missouri or Land Bank of ~~[the City of]~~ \_\_\_\_\_ (insert name of  
43 municipality **or county**), Missouri.

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

45 \_\_\_\_\_  
46 Sheriff of \_\_\_\_\_ County, Missouri

47 \_\_\_\_\_  
48 Delinquent Land Tax Attorney

49 Address: \_\_\_\_\_

50 First Publication \_\_\_\_\_, 20\_\_\_\_\_

51 3. Such advertisement shall be published four times, once a week, upon the same day  
52 of each week during successive weeks prior to the date of such sale, in **an online publication**  
53 **or** a daily newspaper of general circulation regularly published in the county, qualified  
54 according to law for the publication of public notices and advertisements.

55 ~~[4. In addition to the provisions herein for notice and advertisement of sale, the~~  
56 ~~county collector shall enter upon the property subject to foreclosure of these tax liens and post~~  
57 ~~a written informational notice in any conspicuous location thereon. This notice shall describe~~  
58 ~~the property and advise that it is the subject of delinquent land tax collection proceedings~~  
59 ~~before the circuit court brought pursuant to sections 141.210 to 141.810 and 141.980 to~~  
60 ~~141.1015 and that it may be sold for the payment of delinquent taxes at a sale to be held at ten~~  
61 ~~o'clock a.m., date and place, and shall also contain a file number and the address and phone~~  
62 ~~number of the collector. If the collector chooses to post such notices as authorized by this~~  
63 ~~subsection, such posting must be made not later than the fourteenth day prior to the date of the~~  
64 ~~sale.~~

65 ~~5. The collector shall, concurrently with the beginning of the publication of sale,~~  
66 ~~cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, a~~  
67 ~~brief notice of the date, location, and time of sale of property in foreclosure of tax liens~~  
68 ~~pursuant to sections 141.210 to 141.810 and 141.980 to 141.1015, to the persons named in the~~  
69 ~~petition as being the last known persons in whose names tax bills affecting the respective~~  
70 ~~parcels of real estate described in said petition were last billed or charged on the books of the~~  
71 ~~collector, or the last known owner of record, if different, and to the addresses of said persons~~  
72 ~~upon said records of the collector. The terms "restricted", "registered" or "certified mail" as~~  
73 ~~used in this section mean mail which carries on the face thereof in a conspicuous place, where~~  
74 ~~it will not be obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which~~  
75 ~~also requires a return receipt or a statement by the postal authorities that the addressee refused~~  
76 ~~to receive and receipt for such mail. If the notice is returned to the collector by the postal~~  
77 ~~authorities as undeliverable for reasons other than the refusal by the addressee to receive and~~

78 receipt for the notice as shown by the return receipt, then the collector shall make a search of  
79 the records maintained by the county, including those kept by the recorder of deeds, to discern  
80 the name and address of any person who, from such records, appears as a successor to the  
81 person to whom the original notice was addressed, and to cause another notice to be mailed to  
82 such person. The collector shall prepare and file with the circuit clerk prior to confirmation  
83 hearings an affidavit reciting to the court any name, address and serial number of the tract of  
84 real estate affected of any such notices of sale that are undeliverable because of an addressee's  
85 refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail,  
86 or in the event that any name or address does not appear on the records of the collector, then  
87 of that fact. The affidavit in addition to the recitals set forth above shall also state reason for  
88 the nondelivery of such notice.

89         6. The collector may, at his or her option, concurrently with the beginning of the  
90 publication of sale, cause to be prepared and sent by restricted, registered or certified mail  
91 with postage prepaid, a brief notice of the date, location, and time of sale of property in  
92 foreclosure of tax liens pursuant to sections 141.210 to 141.810, to the mortgagee or security  
93 holder, if known, of the respective parcels of real estate described in said petition, and to the  
94 addressee of such mortgagee or security holder according to the records of the collector. The  
95 terms "restricted", "registered" or "certified mail" as used in this section mean mail which  
96 carries on the face thereof in a conspicuous place, where it will not be obliterated, the  
97 endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt  
98 or a statement by the postal authorities that the addressee refused to receive and receipt for  
99 such mail. If the notice is returned to the collector by the postal authorities as undeliverable  
100 for reasons other than the refusal by the addressee to receive and receipt for the notice as  
101 shown by the return receipt, then the collector shall make a search of the records maintained  
102 by the county, including those kept by the recorder of deeds, to discern the name and address  
103 of any security holder who, from such records, appears as a successor to the security holder to  
104 whom the original notice was addressed, and to cause another notice to be mailed to such  
105 security holder. The collector shall prepare and file with the circuit clerk prior to  
106 confirmation 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 undeliverable because of  
108 an addressee's refusal to receive and receipt for the same, or of any notice otherwise  
109 nondeliverable by mail, and stating the reason for the nondelivery of such notice.]

141.550. 1. The sale shall be conducted, the sheriff's return thereof made, and the  
2 sheriff's deed pursuant to the sale executed, all as provided in the case of sales of real estate  
3 taken under execution except as otherwise provided in sections 141.210 to 141.810 **and**  
4 **sections 141.980 to 141.1015**, and provided that such sale need not occur during the term of  
5 court or while the court is in session.

6           2. The following provisions shall apply to any sale pursuant to this section [~~of~~  
7 ~~property located within any municipality contained wholly or partially within a county with a~~  
8 ~~population of over six hundred thousand and less than nine hundred thousand]:~~

9           (1) The sale shall be held on the day for which it is advertised, between the hours of  
10 nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the  
11 judgment as to each respective parcel of real estate sold. **For partial opt-in counties, the**  
12 **sale shall be held on the fourth Monday in August of each year between the hours of**  
13 **nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the**  
14 **judgment as to each respective parcel of real estate sold;**

15           (2) The sale shall be conducted publicly, by auction, for ready money. The **parcel**  
16 **shall be sold to the highest bidder [shall be the purchaser unless] provided that** the highest  
17 bid is [~~less than~~] **equal to or greater than** the full amount of all tax bills [~~included in~~] **due**  
18 **and owing on the parcel, which may differ from the judgment[;] amount; plus interest[;];**  
19 **penalties[;]; attorney's fees and costs; and a nonreimbursable, two-hundred-dollar bidder**  
20 **fee. Such bidder fee shall be paid to the land trust or land bank agency for the**  
21 **municipality or county in which the parcel is situated. The bid amount shall not include**  
22 **any amounts for debts owed to any sewer district then due thereon[;];**

23           (3) No person shall be eligible to bid at the time of the sale unless such person has, no  
24 later than ten days before the sale date, demonstrated to the satisfaction of the official charged  
25 by law with conducting the sale that he or she is not the owner of any parcel of real estate in  
26 the county which is affected by a tax bill which has been delinquent for more than six months  
27 [~~and is not the owner of any parcel of real property with two or more violations of the~~  
28 ~~municipality's building or housing codes]. A prospective bidder may make such a~~  
29 demonstration by presenting statements from the appropriate collection [~~and code~~  
30 ~~enforcement] officials of the [municipality] county. [Notwithstanding this provision, any~~  
31 ~~taxing authority or land bank agency shall be eligible to bid at any sale conducted under this~~  
32 ~~section without making such a demonstration.] **The official charged with conducting the**  
33 **sale may require prospective bidders to submit an affidavit attesting to the requirements**  
34 **of this subdivision and is expressly authorized to permanently preclude any prospective**  
35 **bidder from participating in the sale for failure to comply with the provisions of this**  
36 **subdivision; and**~~

37           (4) **No foreign or domestic corporation or limited liability company that has**  
38 **failed to appoint or maintain a registered agent under chapter 347 or 351 shall be**  
39 **eligible to bid at the time of the sale. No foreign corporate entity shall be eligible to bid**  
40 **at the time of the sale unless it has a certificate of authority to transact business in**  
41 **Missouri under section 351.572. The official charged with conducting the sale may**  
42 **require prospective bidders to submit an affidavit attesting to the requirements of this**

43 **subdivision and is expressly authorized to permanently preclude any prospective bidder**  
44 **from participating in the sale for failure to comply with the provisions of this**  
45 **subdivision.**

46 **3. The following provisions shall apply to any sale under this section of property**  
47 **located within any municipality contained wholly or partially within a county with a**  
48 **population of over six hundred thousand inhabitants and fewer than nine hundred**  
49 **thousand inhabitants:**

50 **(1) No person shall be eligible to bid at the time of the sale unless such person**  
51 **has, no later than ten days before the sale date, demonstrated to the satisfaction of the**  
52 **official charged by law with conducting the sale that the person is not the owner of any**  
53 **parcel of real property with two or more violations of the municipality's building or**  
54 **housing codes. A prospective bidder may make such a demonstration by presenting**  
55 **statements from the appropriate code enforcement officials of the municipality; and**

56 **(2) Notwithstanding the provisions of subdivision (1) of this subsection, any**  
57 **taxing authority or land bank agency shall be eligible to bid at the sale without making**  
58 **the demonstration described in subdivision (1) of this subsection.**

59 **4. Such sale shall convey the whole interest of every person having or claiming any**  
60 **right, title or interest in or lien upon such real estate, whether such person has answered or**  
61 **not, subject to rights-of-way thereon of public utilities upon which tax has been otherwise**  
62 **paid, and subject to the lien thereon, if any, of the United States of America.**

63 ~~[4.]~~ **5. The collector shall advance the sums necessary to pay for the publication of all**  
64 **advertisements required by sections 141.210 to 141.810 and sections 141.980 to 141.1015**  
65 **and shall be allowed credit therefor in ~~his or her~~ the collector's accounts with the county.**  
66 **The collector shall give credit in such accounts for all such advances recovered by ~~him or~~**  
67 **~~her~~ the collector. Such expenses of publication shall be apportioned pro rata among and**  
68 **taxed as costs against the respective parcels of real estate described in the judgment;**  
69 **provided, however, that none of the costs herein enumerated, including the costs of**  
70 **publication, shall constitute any lien upon the real estate after such sale.**

141.560. 1. If, when the sheriff offers the respective parcels of real estate for sale,  
2 there be no bidders for any parcel, or there be insufficient time or opportunity to sell all of the  
3 parcels of real estate so advertised, the sheriff shall adjourn such sale from day to day at the  
4 same place and commencing at the same hour as when first offered and shall announce that  
5 such real estate will be offered or reoffered for sale at such time and place.

6 2. With respect to any parcel of real estate not located wholly within a **county or**  
7 **municipality that ~~is an appointing authority~~ has established a land bank agency** under  
8 **section ~~[141.981]~~ 140.981 or 141.980, in the event no bid equal to the full amount of all tax**  
9 **bills ~~included in~~ due and owing on the parcel, which may differ from the judgment[.]**

10 **amount; plus** interest[;]; penalties[;]; attorney's fees and costs ~~[then due thereon]; and a~~  
 11 **nonreimbursable two-hundred-dollar bidder fee** shall be received at such sale after any  
 12 parcel of real estate has been offered for sale on three different days, which need not be  
 13 successive, the land ~~[trustees] trust~~ shall be deemed to have bid the full amount of all tax bills  
 14 included in the judgment, interest, penalties, attorney's fees and costs then due, and if no other  
 15 bid be then received by the sheriff in excess of the bid of the ~~[trustees] land trust~~, and the  
 16 sheriff shall so announce at the sale, then the bid of the ~~[trustees] land trust~~ shall be  
 17 announced as accepted. The sheriff shall report any such bid or bids so made by the land  
 18 ~~[trustees] trust~~ in the same way as ~~[his] the sheriff's~~ report of other bids is made. ~~[The land~~  
 19 ~~trust shall pay any penalties, attorney's fees or costs included in the judgment of foreclosure~~  
 20 ~~of such parcel of real estate, when such parcel is sold or otherwise disposed of by the land~~  
 21 ~~trust.]~~ Upon confirmation by the court of such bid at such sale by such land ~~[trustees] trust~~,  
 22 the collector shall mark the tax bills so bid by the land ~~[trustees] trust~~ as "cancelled by sale to  
 23 the land trust" and shall take credit for the full amount of such tax bills, including principal  
 24 amount, interest, penalties, attorney's fees, and costs, on ~~[his] the collector's~~ books and in  
 25 ~~[his] the collector's~~ statements with any other taxing authorities.

26 3. With respect to any parcel of real estate located wholly within a **county or**  
 27 municipality that ~~[is an appointing authority under section 141.981]~~ **has established a land**  
 28 **bank agency under section 140.981 or 141.980**, in the event no bid equal to the full amount  
 29 of all tax bills ~~[included in]~~ **due and owing on the parcel, which may differ from the**  
 30 judgment[;] **amount; plus** interest[;]; penalties[;]; attorney's fees and costs ~~[then due~~  
 31 ~~thereon]; and a nonreimbursable two-hundred-dollar bidder fee~~ shall be received at such  
 32 sale after such parcel of real estate has been offered for sale on three different days, which  
 33 need not be successive, the land bank agency ~~[for which said municipality is an appointing~~  
 34 ~~authority]~~ **established under section 140.981 or 141.980** shall be deemed to have bid the full  
 35 amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs  
 36 then due, and the sheriff shall so announce at the sale, then the bid of the land bank agency  
 37 shall be announced as accepted. The sheriff shall report any such bid or bids so made by such  
 38 land bank agency in the same way as ~~[his] the sheriff's~~ report of other bids is made. Upon  
 39 confirmation by the court of such bid at such sale by such land bank agency, the collector  
 40 shall mark the tax bills so bid by such land bank agency as "cancelled by sale to the land  
 41 bank" and shall take credit for the full amount of such tax bills, including principal amount,  
 42 interest, penalties, attorney's fees, and costs, on ~~[his] the collector's~~ books and in ~~[his] the~~  
 43 ~~collector's~~ statements with any other taxing authorities.

141.570. ~~[1. The title to any real estate which shall vest in the land trust under the~~  
 2 ~~provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall be held by~~  
 3 ~~the land trust of such county in trust for the tax bill owners and taxing authorities having an~~

4 ~~interest in any tax liens which were foreclosed, as their interests may appear in the judgment~~  
5 ~~of foreclosure. The title to any real estate acquired by a land bank agency pursuant to a~~  
6 ~~deemed sale under subsection 3 of section 141.560, by deed from a land trust under~~  
7 ~~subsection 1 of section 141.984, or pursuant to a sale under subdivision (2) of subsection 2 of~~  
8 ~~section 141.550 shall be held in trust for the tax bill owners and taxing authorities having an~~  
9 ~~interest in any tax liens which were foreclosed, as their interests may appear in the judgment~~  
10 ~~of foreclosure.~~

11       2.] The title to any real estate which shall vest in any purchaser, upon confirmation of  
12 such sale by the court, **or in any land bank agency or land trust**, shall be an absolute estate  
13 in fee simple, subject to rights-of-way thereon of public utilities on which tax has been  
14 otherwise paid, and subject to any lien thereon of the United States of America, if any, and all  
15 persons **and interested parties**, including the state of Missouri, **any taxing authority or tax**  
16 **district, as defined herein, judgment creditors, lienholders**, infants, incapacitated and  
17 disabled persons as defined in chapter 475, and nonresidents who may have had any right,  
18 title, interest, claim, or equity of redemption in or to, or lien upon, such lands, shall be barred  
19 and forever foreclosed of all such right, title, interest, claim, lien or equity of redemption, and  
20 the court shall order immediate possession of such real estate be given to such purchaser;  
21 provided, however, that such title shall also be subject to the liens of any tax bills ~~[which may~~  
22 ~~have attached to such parcel of real estate prior to the time of the filing of the petition~~  
23 ~~affecting such parcel of real estate not then delinquent, or]~~ which may have attached after the  
24 ~~[filing of the petition and prior to]~~ sheriff's sale ~~[and not included in any answer to such~~  
25 ~~petition]~~, but if such parcel of real estate is deemed sold to the land trust pursuant to  
26 subsection 2 of section 141.560, or deemed sold to a land bank agency pursuant to subsection  
27 3 of section 141.560, or sold to a land bank agency pursuant to subdivision (2) of subsection 2  
28 of section 141.550, the title thereto shall be free of any such liens to the extent of the interest  
29 of any taxing authority in such real estate; provided further, that ~~[such title shall not be subject~~  
30 ~~to the lien of special tax bills which have attached to the parcel of real estate prior to~~  
31 ~~November 22, 1943, but]~~ the lien of ~~[such]~~ special tax bills shall attach to the proceeds of the  
32 sheriff's sale, **if any**, or ~~[to the proceeds of the ultimate sale of such parcel by the land trust or~~  
33 ~~land bank agency]~~ **shall otherwise be forever barred and foreclosed.**

141.580. 1. **Within six months** after the sheriff sells any parcel of real estate, the  
2 court shall, upon its own motion or upon motion of any interested party, set the cause down  
3 for hearing to confirm **or set aside** the foreclosure sale thereof, even though such parcels are  
4 not all of the parcels of real estate described in the notice of sheriff's foreclosure sale. **Notice**  
5 **of the hearing, or of the court moving to confirm the foreclosure sale, shall be sent by**  
6 **any interested party to each person who was sent notice of the sale and to any interested**  
7 **parties as required by prevailing notions of due process.** At the time of such hearing, the

8 sheriff shall make report of the sale, and the court shall hear evidence of the value of the  
9 property offered on behalf of any interested party to the suit, and shall forthwith determine  
10 whether an adequate consideration has been paid for each such parcel. **The court's**  
11 **judgment shall include a specific finding that adequate notice was provided to all**  
12 **interested parties under prevailing notions of due process and sections 141.210 to**  
13 **141.810 and sections 141.980 to 141.1015, reciting the notice efforts of the collector,**  
14 **sheriff, and tax sale purchaser. Nothing in this section shall be interpreted to preclude a**  
15 **successful tax sale purchaser from asserting a claim to quiet title to the bid-upon parcel**  
16 **under section 527.150.**

17 2. For this purpose the court shall have power to summon any city or county official  
18 or any private person to testify as to the reasonable value of the property, and if the court finds  
19 that adequate consideration has been paid, the court shall confirm the sale and order the  
20 sheriff to issue a deed to the purchaser. If the court finds that the consideration paid is  
21 inadequate, the court shall confirm the sale if the purchaser increases ~~his~~ **the purchaser's**  
22 bid to such amount as the court deems to be adequate and makes such additional payment, or  
23 if all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due  
24 thereon are not paid in full by one or more interested parties to the suit. If the court finds that  
25 the consideration is inadequate, but the purchaser declines to increase ~~his~~ **the purchaser's**  
26 bid to such amount as the court deems adequate and make such additional payment, then the  
27 sale shall be disapproved if all tax bills included in the judgment, interest, penalties, attorney's  
28 fees and costs then due thereon are paid in full by one or more interested parties to the suit,  
29 the lien of the judgment continued, and such parcel of real estate shall be again advertised and  
30 offered for sale by the sheriff to the highest bidder at public auction for cash at any  
31 subsequent sheriff's foreclosure sale. Unless the court requires evidence of the value of the  
32 property conveyed to land trust or a land bank agency, none shall be required, and the amount  
33 bid by the land ~~trustees~~ **trust** or such land bank agency shall be deemed adequate  
34 consideration.

35 3. ~~[Except as otherwise provided in subsection 6 of section 141.984,]~~ If the sale is  
36 confirmed, the court shall order the proceeds of the sale applied in the following order:

37 (1) To the payment of the costs of the publication of the notice of foreclosure and of  
38 the sheriff's foreclosure sale;

39 (2) To the payment of all **of the collector's and sheriff's** costs including appraiser's  
40 fee and attorney's fees;

41 (3) To the payment of all tax bills adjudged to be due in the order of their priority,  
42 including principal, interest and penalties thereon, **except in the event of a sale to any land**  
43 **bank agency, for which this subdivision shall not apply.**

44



45 If, after such payment, there is any sum remaining of the proceeds of the sheriff's foreclosure  
46 sale, the court shall thereupon try and determine the other issues in the suit in accordance with  
47 section 141.480. If any answering parties have specially appealed as provided in section  
48 141.570, the court shall retain the custody of such funds pending disposition of such appeal,  
49 and upon disposition of such appeal shall make such distribution. If there are not sufficient  
50 proceeds of the sale to pay all claims in any class described, the court shall order the same to  
51 be paid pro rata in accordance with the priorities.

52 4. If there are any funds remaining of the proceeds after the sheriff's sale and after the  
53 distribution of such funds as herein set out and no person entitled to any such funds, whether  
54 or not a party to the suit, shall, within two years after such sale, appear and claim the funds,  
55 ~~they~~ **the funds** shall be distributed to the appropriate taxing authorities, **except in partial**  
56 **opt-in counties, where the funds shall be distributed to the school fund for the county.**

57 5. **Any county operating under the provisions of sections 141.210 to 141.810 and**  
58 **sections 141.980 to 141.1015 may elect to allocate a portion of its share of the proceeds**  
59 **toward a fund for the purpose of defending against claims challenging the sufficiency of**  
60 **notice provisions under this section.**

61 6. **Any interested party, other than the sheriff's sale purchaser, who moves the**  
62 **court to set aside a sheriff's sale after the issuance of a sheriff's deed made under the**  
63 **provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall be**  
64 **required to pay into the court the redemption amount otherwise necessary under**  
65 **sections 141.420 and 141.530 prior to the court hearing any such motion to set aside.**

141.610. Each court administrator's or sheriff's deed given pursuant to the provisions  
2 of the land tax collection law shall be ~~presumptive~~ **prima facie** evidence that the suit and all  
3 proceedings therein and all proceedings prior thereto from and including assessment of the  
4 lands affected thereby and all notices required by law were regular and in accordance with all  
5 provisions of the law relating thereto. The court administrator or sheriff shall record its deed  
6 and shall collect said recording fee at the time of sale. ~~[After one year from the date of the~~  
7 ~~court administrator's foreclosure sale, the presumption shall be conclusive pursuant to~~  
8 ~~sections 141.210 to 141.810. Notwithstanding section 516.010, no suit to set aside or to~~  
9 ~~attack the validity of any such court administrator's or sheriff's deed shall be commenced or~~  
10 ~~maintained unless the suit is filed within one year from the date of the court administrator's~~  
11 ~~foreclosure sale.]~~

141.620. 1. In addition to all amounts due on any tax bill, including principal,  
2 interest, penalties, attorney's fees and costs, as now fixed by law, there shall be imposed and  
3 charged as a part of the costs on each such tax bill a suit penalty of five percent of the  
4 principal amount of the tax bill to be due to the collector upon the filing of the petition with  
5 the circuit clerk.

6           2. The collector shall set up a separate fund in ~~[his]~~ **the collector's** accounts to which  
7 ~~[he]~~ **the collector** shall credit such five percent suit penalties when paid, together with all  
8 other penalties and costs recovered under this action, and shall retain such portion thereof as  
9 may be needed for the purpose of paying the expenses and costs required to be advanced  
10 under sections 141.210 to 141.810, including compensation to the delinquent land tax  
11 attorney, ~~[his]~~ **the attorney's** assistants, and stenographic and clerical help, and funds for the  
12 costs of publication, notices, for court costs, sheriff's expenses and other costs hereunder, and  
13 shall transfer the remainder of such funds annually, on January first of each year, to the land  
14 ~~[trustees]~~ **trust** for the use and expenses of the land trust. **Where no land trust exists, the**  
15 **collector shall retain the remainder of such funds.**

141.680. 1. **Except for partial opt-in counties**, the remedies and procedures set  
2 forth in sections 141.210 to 141.810 shall be the exclusive remedies and procedures available  
3 for the collection of delinquent and back land taxes in a county electing to come under or  
4 which has come under their authority. Sections 141.210 to 141.810 shall not be affected nor  
5 infringed upon by any other laws or parts of law in conflict herewith.

6           2. Any taxing authority or owner of any tax bill is hereby prohibited from advertising  
7 for sale or selling any parcel of real estate for the collection of delinquent land taxes due  
8 thereon, except after judgment of a court having jurisdiction ordering such advertising or sale,  
9 when such parcel is at such time included in any petition filed pursuant to the provisions of  
10 this law.

11           3. At the option of the taxing authority or tax bill owner, all claims for land taxes  
12 against any parcel of real estate, which has been included in any petition filed under this law,  
13 where such taxes have become due and payable after any tax list or petition thereon has been  
14 filed, may be asserted by amended petition or by answer filed before judgment, and, if  
15 allowed by the court, shall be included in the judgment against such parcel of real estate.

141.700. **In all counties electing to operate under sections 141.210 to 141.810**  
2 **prior to January 1, 2024**, there is hereby created a commission for the management, sale and  
3 other disposition of tax delinquent lands, which commission shall be known as "The Land  
4 Trust of \_\_\_\_\_ County, Missouri", and the members thereof shall be known as land trustees.  
5 Such land trust shall have and exercise all the powers that are conferred by sections 141.210  
6 to 141.810 necessary and incidental to the effective management, sale or other disposition of  
7 real estate acquired under and by virtue of the foreclosure of the lien for delinquent real estate  
8 taxes, as provided in said sections, and in the exercise of such powers, the land trust shall be  
9 deemed to be a public corporation acting in a governmental capacity. **Where a county has**  
10 **elected to establish a land bank agency under subsection 1 of section 140.981, no such**  
11 **land trust shall be created under sections 141.700 to 141.810.**

141.821. 1. In all partial opt-in counties, prior to a confirmation by a court of a deemed bid under subsection 2 of section 141.560, a trust shall be created for the management, sale, and other disposition of tax delinquent lands, which shall be known as "The Land Trust of \_\_\_\_\_ County, Missouri", and the board of which shall be known as land trustees. The county commission of such county shall appoint by resolution or order one or three land trustees. The first appointed land trustee shall serve for a term of two years and the remaining land trustees shall serve for terms of three years respectively, as applicable. Thereafter, land trustees shall be appointed by the county commission for a term of office of two years, except that all vacancies shall be filled for an unexpired term.

2. If a county elected to establish a land bank agency under subsection 1 of section 140.981, no such land trust shall be created under sections 141.700 to 141.821.

3. Such land trust, by majority vote of the land trustees, shall have the power and duty to sell, exchange, or otherwise dispose of real estate, provided, however, that any such sale, exchange, or disposal shall be for consideration equal to or in excess of two-thirds of the appraised value of such real estate so sold or conveyed, and if such consideration is less than two-thirds of the appraised value of such real estate, the land trust shall first procure a majority vote of the county commission.

4. (1) The land trust shall set up accounts relating to the operation and management of the land trust.

(2) When any parcel of real estate is sold or otherwise disposed of by the land trust, the proceeds therefrom shall be applied and distributed in the following order:

(a) To the payment of the expenses of sale;

(b) To the costs of the care, improvement, operation, acquisition, demolition, management, and administration of parcels of real estate owned by the land trust; and

(c) To the county's general fund.

5. No land trustee shall receive any compensation, emolument, or other profit directly or indirectly from the rental, management, acquisition, sale, demolition, repair, rehabilitation, use, operation, ownership, or disposition of any lands held by such land trust.

141.980. 1. (1) Sections 141.980 to 141.1015 shall be known and may be cited as the "Chapter 141 Municipal Land Bank Act".

(2) Any municipality located wholly or partially within a county [~~in which a land trust created under section 141.700 was operating on January 1, 2012,~~] electing to operate wholly under the provisions of sections 141.210 to 141.810 may establish a land bank agency for the management, sale, transfer, and other disposition of interests in real estate owned by such land bank agency. Any such land bank agency created shall be created to foster the public

8 purpose of returning land, including land that is in a nonrevenue-generating, nontax-  
9 producing status to ~~[use in private ownership]~~ **productive reuse**. Such land bank agency  
10 shall be established by ordinance or resolution as applicable. Such land bank agency shall not  
11 own any interest in real estate that is located wholly or partially outside such establishing  
12 municipality. ~~[Such land bank agency shall not be authorized to sell more than five~~  
13 ~~contiguous parcels to the same entity in the course of a year.]~~ **No municipality in a partial**  
14 **opt-in county is eligible to establish a land bank agency under this section.**

15         2. The beneficiaries of the land bank agency shall be the taxing authorities that held  
16 or owned tax bills against the respective parcels of real estate acquired by such land bank  
17 agency pursuant to a deemed sale under subsection 3 of section 141.560, by deed from a land  
18 trust under subsection 1 of section 141.984, or pursuant to a sale under subdivision (2) of  
19 subsection 2 of section 141.550 included in the judgment of the court, and ~~[their]~~ **the**  
20 **beneficiaries'** respective interests in each parcel of real estate shall be to the extent and in the  
21 proportion and according to the priorities determined by the court on the basis that the  
22 principal amount of ~~[their]~~ **the beneficiaries'** respective tax bills bore to the total principal  
23 amount of all of the tax bills described in the judgment.

24         3. Each land bank agency created pursuant to this chapter shall be a public body  
25 corporate and politic, and shall have permanent and perpetual duration until terminated and  
26 dissolved in accordance with the provisions of section 141.1012.

141.984. 1. Within one year of the effective date of the ordinance or resolution  
2 passed establishing a land bank agency under this chapter, title to any real property held by a  
3 land trust created pursuant to section 141.700 that is located wholly within the municipality  
4 that created the land bank agency shall be transferred by deed to such land bank agency.

5         2. The income of a land bank agency shall be exempt from all taxation by the state  
6 and by any of its political subdivisions. Upon acquiring title to any real estate, a land bank  
7 agency shall immediately notify the county assessor and the collector of such ownership, and  
8 such real estate shall be exempt from all taxation during the land bank agency's ownership  
9 thereof, in the same manner and to the same extent as any other publicly owned real estate,  
10 and upon the sale or other disposition of any real estate held by it, such land bank agency shall  
11 immediately notify the county assessor and the collector of such change of ownership;  
12 provided however, that such tax exemption for improved and occupied real property held by  
13 such land bank agency as lessor pursuant to a ground lease shall terminate upon the first such  
14 occupancy, and such land bank agency shall immediately notify the county assessor and the  
15 collector of such occupancy.

16         3. Subject to the limitation set forth in subsection 1 of section 141.980, a land bank  
17 agency may acquire real property or interests in property by gift, devise, transfer, exchange,

18 foreclosure, lease, purchase, or otherwise on terms and conditions and in a manner the land  
19 bank agency considers proper.

20           4. Subject to the limitation set forth in subsection 1 of section 141.980, a land bank  
21 agency may acquire property by purchase contracts, lease purchase agreements, installment  
22 sales contracts, and land contracts, and may accept transfers from political subdivisions upon  
23 such terms and conditions as agreed to by the land bank agency and the political subdivision.  
24 Subject to the limitation set forth in subsection 1 of section 141.980, a land bank agency may  
25 bid on any parcel of real estate offered for sale at a sheriff's foreclosure sale held in  
26 accordance with section 141.550 ~~[provided that if the bid is not a deemed bid under~~  
27 ~~subsection 3 of section 141.560, such parcel must be located within a low to moderate-~~  
28 ~~income area designated as a target area for revitalization by the municipality that created the~~  
29 ~~land bank agency]~~. Notwithstanding any other law to the contrary, but subject to the  
30 limitation set forth in subsection 1 of section 141.980, any political subdivision may transfer  
31 to the land bank agency real property and interests in real property of the political subdivision  
32 on such terms and conditions and according to such procedures as determined by the political  
33 subdivision.

34           5. A land bank agency shall maintain all of its real property in accordance with the  
35 laws and ordinances of the jurisdictions in which the real property is located.

36           6. Upon confirmation under section 141.580 of a sheriff's foreclosure sale of a parcel  
37 of real estate to a land bank agency under subdivision (2) of subsection 2 of section 141.550,  
38 said land bank agency shall pay the amount of the land bank agency's bid that exceeds the  
39 amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs  
40 then due thereon. Such excess shall be applied and distributed in accordance with subsections  
41 3 and 4 of section 141.580, exclusive of subdivision (3) of subsection 3 thereof. Upon such  
42 confirmation by the court, the collector shall mark the tax bills included in the judgment as  
43 "cancelled by sale to the land bank" and shall take credit for the full amount of such tax bills,  
44 including principal amount, interest, penalties, attorney's fees, and costs, on ~~[his]~~ **the**  
45 **collector's** books and in ~~[his]~~ **the collector's** statements with any other taxing authorities.

141.1009. 1. A land bank agency shall be authorized to file an action to quiet title  
2 pursuant to section 527.150 as to any real property in which the land bank agency has an  
3 interest. For purposes of any and all such actions the land bank agency shall be deemed to be  
4 the holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the  
5 land bank agency as adequate petitioner in such action.

6           2. Prior to the filing of an action to quiet title the land bank agency shall conduct an  
7 examination of title to determine the identity of any and all persons and entities possessing a  
8 claim or interest in or to the real property. Service of the petition to quiet title shall be  
9 provided to all such interested parties by the following methods:

10 (1) Registered or certified mail to such identity and address as reasonably  
11 ascertainable by an inspection of public records;

12 (2) In the case of occupied real property by first class mail, addressed to "Occupant";

13 (3) By posting a copy of the notice on the real property;

14 (4) By publication **online or** in a newspaper of general circulation in the municipality  
15 in which the property is located; and

16 (5) Such other methods as the court may order **or as may be required by prevailing**  
17 **notions of due process.**

18 3. As part of the petition to quiet title the land bank agency shall file an affidavit  
19 identifying all parties potentially having an interest in the real property, and the form of notice  
20 provided.

21 4. The court shall schedule a hearing on the petition within ninety days following  
22 filing of the petition, and as to all matters upon which an answer was not filed by an interested  
23 party the court shall issue its final judgment within one hundred twenty days of the filing of  
24 the petition.

25 5. A land bank agency shall be authorized to join in a single petition to quiet title one  
26 or more parcels of real property.

249.255. 1. Should a public sewer district created and organized pursuant to  
2 constitutional or statutory authority place a lien upon a customer's property for unpaid sewer  
3 charges, the lien, **once publicly recorded**, shall have priority as and be enforced in the same  
4 manner as taxes levied for state and county purposes.

5 2. Should the sewer charges of a public sewer district created and organized pursuant  
6 to constitutional or statutory authority remain unpaid for a period in excess of three months,  
7 the district, after notice to the customer by certified mail, shall have the authority at its  
8 discretion to disconnect the customer's sewer line from the district's line or request any  
9 private water company, public water supply district, or any municipality supplying water to  
10 the premises to discontinue service to the customer until such time as the sewer charges and  
11 all related costs of this section are paid.

~~[140.986. 1. No later than two years from the date it acquired the  
2 property, a land bank agency shall either sell, put to a productive use, or show  
3 significant progress towards selling or putting to a productive use a parcel of  
4 real property. A productive use may be renting the property; demolishing all  
5 structures of the property; restoring property of historic value; or using the  
6 property for a community garden, park, or other open public space.~~

~~7 2. The governing body of the city may grant the land bank agency a  
8 one-year extension if the body determines by a majority vote that unforeseen  
9 circumstances have delayed the sale or productive use of a parcel of property.~~

~~10 3. If a land bank agency owns a parcel of real property that does not  
11 have a productive use after two years, or does not receive an extension under~~

12 subsection 2 of this section, the property shall be offered for public sale using  
13 the procedures under sections 140.170 to 140.190.]

2 [140.1006. 1. If any ancillary parcel is acquired by a land bank agency  
3 and is encumbered by a lien or claim for real property taxes owed to a taxing  
4 authority, such taxing authority may elect to contribute to the land bank agency  
5 all or any portion of such taxes that are distributed to and received by such  
6 taxing authority.

7 2. To the extent that a land bank agency receives payments or credits  
8 of any kind attributable to liens or claims for real property taxes owed to a  
9 taxing authority, the land bank agency shall remit the full amount of the  
10 payments to the county collector for distribution to the appropriate taxing  
authority.]

2 [141.820. In all cities not within a county, which now have or may  
3 hereafter have a population in excess of seven hundred thousand inhabitants,  
4 the collection of delinquent and back taxes shall be regulated and controlled by  
the provisions of sections 141.820 to 141.970.]

2 [141.830. 1. The collectors of such cities not within a county shall  
3 proceed to collect the taxes contained in the back tax book or recorded list of  
4 the delinquent land and lots in the collector's office as herein required.

5 2. Any person interested in or the owner of any tract of land or lot  
6 contained in the back tax book or in the recorded list of delinquent lands and  
7 lots in the collector's office may redeem such tract of land or town lot, or any  
8 part thereof, from the state's or such city's lien thereon, by paying to the proper  
9 collector the amount of the original taxes, together with interest from the date  
10 of delinquency at the rate of ten percent per annum and the costs until January  
11 1, 1983, and beginning on January 1, 1983, at the rate of two percent per  
12 month, not to exceed eighteen percent per annum and the costs.

13 3. If suit shall have been commenced against any person owing taxes  
14 on any tract of land or town lot for the collection of taxes, the person desiring  
15 to redeem any such land before judgment, in addition to the original tax,  
16 interest and costs including attorney's fee accruing under this law, shall pay to  
17 the city collector all necessary costs incurred in the court where the suit is  
18 pending, and the city collector shall account to the clerk of the court in which  
such suit is filed for the court costs so collected.]

2 [141.840. The provisions of the law with reference to the compromise  
3 of taxes shown on the back tax book or recorded list of delinquent land and  
4 lots in the collector's office shall apply to and shall also authorize the  
5 compromise of any judgment for taxes after the same had been rendered  
6 therefor and up to that time when the property shall be sold under execution  
7 issued on said judgment; such compromise to be authorized by the same  
8 officials and under the same conditions as set forth under existing law for the  
compromise of taxes.]

2 ~~[141.850. 1. If any of the lands or town lots contained in the back tax~~  
3 ~~book or list of delinquent lands or lots remain unredeemed on the first day of~~  
4 ~~January, the collector shall file suit in the circuit court against such lands or~~  
5 ~~lots to enforce the lien of the state and city.~~

6 ~~2. The collector shall note opposite such tract in the back tax book the~~  
7 ~~fact that suit has been commenced and the person against whom commenced.~~

8 ~~3. When summons has been issued against any defendant and the~~  
9 ~~officer to whom it is directed makes return that the defendant cannot be found,~~  
10 ~~and the court is satisfied that summons cannot be served; and in all cases~~  
11 ~~where it is alleged in the petition or in an affidavit subsequently filed, that the~~  
12 ~~defendants or any one of them are nonresidents of the state of Missouri, the~~  
13 ~~court or clerk of the court in vacation shall issue an order that notice of such~~  
14 ~~action be given the defendant by publication.~~

15 ~~4. The proof of publication may be made by filing in the court an~~  
16 ~~affidavit of the publisher of the newspaper or of any person who would be a~~  
17 ~~competent witness in the cause.~~

18 ~~5. If the defendant does not appear and defend, judgment by default~~  
19 ~~shall be rendered, which judgment shall be as binding and effectual against the~~  
~~property as if there had been personal service on the defendant.]~~

2 ~~[141.860. The sheriff may appoint the collector his deputy sheriff, and~~  
3 ~~when so appointed he may serve all process in suits commenced under~~  
~~sections 141.820 to 141.970 with like effect as the sheriff himself might do.]~~

2 ~~[141.870. 1. The collector, with the approval of the mayor, may~~  
3 ~~employ such attorneys as he deems necessary to collect such taxes and to~~  
4 ~~prosecute suits for taxes.~~

5 ~~2. Such attorneys shall receive as total compensation, a sum, not to~~  
6 ~~exceed six percent of the amount of taxes actually collected and paid into the~~  
7 ~~treasury, and an additional sum not to exceed two dollars for each suit filed~~  
8 ~~when publication is not necessary, and not to exceed five dollars where~~  
9 ~~publication is necessary, as may be agreed upon in writing and approved by the~~  
10 ~~mayor, before such services are rendered.~~

11 ~~3. The attorney fees shall be taxed as costs in the suit and collected as~~  
~~other costs.]~~

2 ~~[141.880. 1. The collector may employ some competent and reliable~~  
3 ~~abstractor of his city to prepare memorandums of abstract to the land described~~  
4 ~~in the tax bills furnished by the collector.~~

5 ~~2. The abstracts shall show all conveyances, liens and charges against~~  
6 ~~such real estate as shown by the records of such city, and shall be certified by~~  
7 ~~the abstractor.~~

8 ~~3. The abstracts shall be delivered to the tax attorney who shall file~~  
9 ~~them with the petitions and shall become the property of the purchaser at the~~  
10 ~~tax sale.~~

11 ~~4. The abstractor shall receive as compensation a sum not to exceed~~  
12 ~~five dollars for each abstract furnished which sum shall be taxed as costs and~~  
~~paid as other costs in the case.]~~



2 ~~[141.890. No action for recovery of taxes against real estate shall be~~  
3 ~~commenced, had or maintained, unless action therefor shall be commenced~~  
~~within five years after delinquency.]~~

2 ~~[141.900. 1. All actions commenced under the provisions of sections~~  
3 ~~141.820 to 141.970 shall be prosecuted in the name of the state of Missouri, at~~  
4 ~~the relation and to the use of the collector, and against the owner of the~~  
5 ~~property, if known, and if not known, then against the last owner of record as~~  
6 ~~shown by the city records at the time the suit was brought.~~

7 ~~2. All lands owned by the same person or persons may be included in~~  
8 ~~one petition and in one count thereof, for the taxes for all such years as taxes~~  
9 ~~may be due thereon, and the petition shall show the different years for which~~  
10 ~~taxes are due, as well as the several kinds of taxes or funds to which they are~~  
11 ~~due, with the respective amounts due to each fund; all of which shall be set~~  
12 ~~forth in a tax bill of said back taxes, duly authenticated by the certificate of the~~  
13 ~~collector and filed with the petition; and the tax bill or bills, so certified, shall~~  
14 ~~be prima facie evidence that the amount claimed in said suit is just and correct.~~

15 ~~3. All notices and process in suits under sections 141.820 to 141.970~~  
16 ~~shall be sued out and served in the same manner as in civil actions in circuit~~  
17 ~~courts; and in case of suits against nonresident unknown parties, or other~~  
18 ~~owners on whom service cannot be had by ordinary summons, the proceedings~~  
19 ~~shall be the same as now provided by law in civil actions affecting real or~~  
20 ~~personal property. In all suits under sections 141.820 to 141.970, the general~~  
21 ~~laws of the state as to practice and proceedings in civil cases shall apply so far~~  
~~as applicable and not contrary to sections 141.820 to 141.970.]~~

2 ~~[141.910. The judgment, if against the defendant, shall describe the~~  
3 ~~land upon which taxes are found to be due; shall state the amount of taxes and~~  
4 ~~interest found to be due upon each tract or lot, and the year or years for which~~  
5 ~~the same are due, up to the rendition thereof, and shall decree that the lien of~~  
6 ~~the state be enforced, and that the real estate, or so much thereof as may be~~  
7 ~~necessary to satisfy such judgment, interest and costs, be sold, and a special~~  
8 ~~feri facias shall be issued thereon, subject to the provisions herein contained,~~  
9 ~~which shall be executed as in other cases of special judgment and execution,~~  
~~and said judgment shall be a first lien upon said land.]~~

2 ~~[141.920. The lien of general tax judgments provided for in sections~~  
3 ~~141.820 to 141.970 shall be a continuing lien and shall not be barred by lapse~~  
4 ~~of time or limitation, but shall terminate only upon payment as herein~~  
~~provided, or sale under execution.]~~

2 ~~[141.930. After judgment shall have been rendered, no execution shall~~  
3 ~~be levied thereon nor sale under said execution had for a period of two years~~  
4 ~~from the date of entry of such judgment, during which time the owner of the~~  
5 ~~property against which judgment has been rendered, or any person having an~~  
6 ~~interest therein, may redeem the property from said judgment by paying the~~  
~~amount of the judgment, interest and costs, or the amount set as a compromise~~

7 ~~payment under the terms of this law, and if such payment be made, the~~  
8 ~~judgment shall be released and the taxes marked paid.]~~

2 ~~[141.931. — Any provisions of this chapter to the contrary~~  
3 ~~notwithstanding, the owner of any parcel of real property against which a~~  
4 ~~judgment has been rendered shall not have the right to redeem such property~~  
5 ~~from said judgment if at the time of judgment such property is assessed as~~  
6 ~~residential property and the judgment finds the property has been vacant for a~~  
7 ~~period of not less than six months prior to the judgment. After a judgment as~~  
8 ~~provided for in this section becomes final, a sale under execution of the~~  
9 ~~judgment shall be immediately held as provided under the applicable~~  
~~provisions of this chapter.]~~

2 ~~[141.940. 1. Whenever a sale under execution on a tax judgment shall~~  
3 ~~be had, the sheriff shall announce that such sale is subject to the approval of~~  
4 ~~the court, and the sheriff shall report the sale and the amount of the bid to the~~  
5 ~~court in which judgment was rendered, and the court shall appoint two~~  
6 ~~disinterested and competent appraisers, who shall appraise the value of the~~  
7 ~~property and the improvements thereon.~~

8 ~~2. If the amount bid by the purchaser at the execution sale shall exceed~~  
9 ~~fifty percent of the value of the property, the court shall confirm the sale, and~~  
10 ~~the sheriff shall execute a deed for the property.~~

11 ~~3. If the amount bid by the purchaser is less than fifty percent of the~~  
12 ~~appraised value of the property, and the title which would be acquired by the~~  
13 ~~purchaser is subject to other taxes, which are a lien superior to the lien of the~~  
14 ~~taxes for which the judgment was rendered, and the combined amount of such~~  
15 ~~prior liens and the amount bid by the purchaser shall exceed fifty percent of~~  
16 ~~the appraised value of the property, the court shall likewise confirm the sale,~~  
17 ~~and the sheriff shall execute a deed to the purchaser.~~

18 ~~4. If the amount bid, together with prior tax liens, if any, shall be less~~  
19 ~~than fifty percent of the appraised value of the property, the court may require~~  
20 ~~the purchaser to increase his bid to an amount equal to fifty percent of such~~  
21 ~~appraised value, and if the purchaser agrees so to do, and makes such~~  
22 ~~additional payment, the sale shall be approved, and the sheriff shall execute~~  
23 ~~and deliver a deed to the purchaser, but if the purchaser declines to increase his~~  
24 ~~bid and make such additional payment, the sale shall be disapproved and the~~  
25 ~~lien of the judgment continued, subject to the issuance of subsequent~~  
~~executions.]~~

2 ~~[141.950. — The sheriff shall, subject to the provisions of section~~  
3 ~~141.940, execute to the purchasers of real estate under sections 141.820 to~~  
4 ~~141.970, a deed for the property sold, which shall be acknowledged before the~~  
5 ~~circuit court of the city not within a county, as in ordinary cases, and which~~  
6 ~~shall convey a title in fee to such purchaser of the real estate therein named,~~  
7 ~~and shall be prima facie evidence of title, and that the matters and things~~  
~~therein stated are true.]~~

2           ~~[141.960. 1. Fees shall be allowed for services rendered under the~~  
3           ~~provisions of sections 141.820 to 141.970, as follows:~~

4           ~~(1) To the collector, two percent on all sums collected and twenty-five~~  
5           ~~cents per tract for making the back tax books;~~

6           ~~(2) To the circuit clerk, sheriff and printer, such fees as are allowed by~~  
7           ~~law for like services in civil cases.~~

8           ~~2. Such fees shall be taxed as costs and collected from the person~~  
9           ~~redeeming such tract or from the proceeds of sale.~~

10           ~~3. In no case shall the state or city be liable for any such costs nor shall~~  
11           ~~the commissioner of administration allow any claim for costs incurred under~~  
              ~~sections 141.820 to 141.970.]~~

2           ~~[141.970. The general law relating to taxation and the collection of~~  
3           ~~delinquent taxes, as now existing, shall apply to cities not within any county~~  
4           ~~insofar as not inconsistent with the provisions of sections 141.820 to 141.970,~~  
5           ~~except that cities not within any county may hereafter elect to operate under~~  
6           ~~the provisions of chapter 140, the general law relating to the collection of~~  
7           ~~delinquent taxes, by the enactment of an ordinance by the legislative body of~~  
              ~~such city.]~~

✓