

SECOND REGULAR SESSION

HOUSE BILL NO. 1465

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES NOLTE (Sponsor), ONDER, ERVIN, MEINERS, ROORDA,
COX, EMERY AND RUESTMAN (Co-sponsors).

Pre-filed December 18, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

3751L.01I

AN ACT

To repeal sections 139.052 and 139.053, RSMo, and to enact in lieu thereof two new sections relating to payment of real property taxes.

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

Section A. Sections 139.052 and 139.053, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 139.052 and 139.053, to read as follows:

139.052. 1. The governing body of [any] **each** county [may] **shall** by ordinance or order
2 provide for the payment of all or any part of current and delinquent real property taxes[, in such
3 installments and on such terms as the governing body deems appropriate] **on a quarterly basis**
4 **at such times as determined by such governing body.** [Additionally, the county legislative
5 body may limit the right to pay such taxes in installments to certain classes of taxpayers, as may
6 be prescribed by ordinance or order.] **The ordinance shall provide the method by which the**
7 **amount of property taxes owed for the current tax year in which the payments are to be**
8 **made shall be estimated. The collector shall submit to the governing body the procedures**
9 **by which taxes will be collected under the ordinance or order. The estimate shall be based**
10 **on the previous tax year's real property tax liability. A taxpayer's payment schedule shall**
11 **be based on the estimate divided by the number of pay periods in which payments are to**
12 **be made. The taxpayer shall at the end of the tax year pay any amounts owed in excess of**
13 **the estimate for such year. The county shall adjust the final quarterly bill at the end of the**
14 **tax year to state any amount the taxpayer owes, and shall refund to the taxpayer any**

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.

15 **amounts paid in excess of the property tax owed for such year. No interest shall be paid**
16 **by the county on excess amounts owed to the taxpayer. Any refund paid the taxpayer**
17 **under this subsection shall be an amount paid by the county only once in a calendar year.**

18 **2. If a taxpayer fails to make an installment payment of a portion of the real**
19 **property taxes owed to the county, then such county may charge the taxpayer interest on**
20 **the amount of property taxes still owed for that year.** Any delinquent taxes shall bear interest
21 at the rate provided by section 140.100, RSMo, and shall be subject to the fees provided by law.

22 **[2.] 3.** The county official charged with the duties of the collector shall issue receipts for
23 any installment payments.

24 **[3.] 4.** Installment payments made at any time during a tax year shall not affect the
25 taxpayer's right to protest the amount of such tax payments under applicable provisions of law.

26 **[4.] 5.** Subsection 1 of this section shall not apply to payment for real property taxes by
27 financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they
28 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal
29 Regulation, as amended.

30 **6. A county may assess a surcharge as costs for accepting quarterly payments under**
31 **this section, but such surcharge shall not exceed two percent of the taxpayer's real property**
32 **tax liability in the previous year.**

139.053. 1. The governing body of any county, excluding township counties, may by
2 ordinance or order provide for the payment of all or any part of current [real and] personal
3 property taxes which are owed, at the option of the taxpayer, on an annual, semiannual or
4 quarterly basis at such times as determined by such governing body.

5 2. The ordinance shall provide the method by which the amount of property taxes owed
6 for the current tax year in which the payments are to be made shall be estimated. The collector
7 shall submit to the governing body the procedures by which taxes will be collected pursuant to
8 the ordinance or order. The estimate shall be based on the previous tax year's liability. A
9 taxpayer's payment schedule shall be based on the estimate divided by the number of pay periods
10 in which payments are to be made. The taxpayer shall at the end of the tax year pay any amounts
11 owed in excess of the estimate for such year. The county shall at the end of the tax year refund
12 to the taxpayer any amounts paid in excess of the property tax owed for such year. No interest
13 shall be paid by the county on excess amounts owed to the taxpayer. Any refund paid the
14 taxpayer pursuant to this subsection shall be an amount paid by the county only once in a
15 calendar year.

16 3. If a taxpayer fails to make an installment payment of a portion of the real or personal
17 property taxes owed to the county, then such county may charge the taxpayer interest on the
18 amount of property taxes still owed for that year.

19 4. Any governing body enacting the ordinance or order specified in this section shall first
20 agree to provide the county collector with reasonable and necessary funds to implement the
21 ordinance or order.

22 5. Subsection 1 of this section shall not apply to payment for real property taxes by
23 financial institutions, as defined in section 381.410, RSMo, who pay tax obligations which they
24 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal
25 Regulation, as amended.

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