

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 90, Page 2, Section 54.330, Line 22, by
2 inserting after all of said Section and Line the following:

3
4 "67.469. A special assessment authorized under the provisions of sections 67.453 to 67.475 shall be
5 a lien, from the date of the assessment, on the property against which it is assessed on behalf of the
6 city or county assessing the same to the same extent as a tax upon real property. The lien may be
7 foreclosed in the same manner as a tax upon real property by land tax sale pursuant to chapter 140 or
8 [by judicial foreclosure proceeding], if applicable to that county, chapter 141, or at the option of the
9 governing body, by judicial foreclosure proceeding. Upon the foreclosure of any such lien, whether
10 by land tax sale or by judicial foreclosure proceeding, the entire remaining assessment may become
11 due and payable and may be recoverable in such foreclosure proceeding at the option of the
12 governing body.

13 67.1521. 1. A district may levy by resolution one or more special assessments against real
14 property within its boundaries, upon receipt of and in accordance with a petition signed by:

15 (1) Owners of real property collectively owning more than fifty percent by assessed value of
16 real property within the boundaries of the district; and

17 (2) More than fifty percent per capita of the owners of all real property within the boundaries
18 of the district.

19 2. The special assessment petition shall be in substantially the following form:

20 The (insert name of district) Community Improvement District ("District")
21 shall be authorized to levy special assessments against real property benefitted within the District for
22 the purpose of providing revenue for (insert general description of specific service and/or
23 projects) in the district, such special assessments to be levied against each tract, lot or parcel of real
24 property listed below within the district which receives special benefit as a result of such service
25 and/or projects, the cost of which shall be allocated among this property by (insert
26 method of allocation, e.g., per square foot of property, per square foot on each square foot of
27 improvement, or by abutting foot of property abutting streets, roads, highways, parks or other
28 improvements, or any other reasonable method) in an amount not to exceed dollars per
29 (insert unit of measure). Such authorization to levy the special assessment shall expire on
30 (insert date). The tracts of land located in the district which will receive special benefit
31 from this service and/or projects are: (list of properties by common addresses and legal
32 descriptions).

Action Taken _____ Date _____

1 3. The method for allocating such special assessments set forth in the petition may be any
2 reasonable method which results in imposing assessments upon real property benefitted in relation to
3 the benefit conferred upon each respective tract, lot or parcel of real property and the cost to provide
4 such benefit.

5 4. By resolution of the board, the district may levy a special assessment rate lower than the
6 rate ceiling set forth in the petition authorizing the special assessment and may increase such lowered
7 special assessment rate to a level not exceeding the special assessment rate ceiling set forth in the
8 petition without further approval of the real property owners; provided that a district imposing a
9 special assessment pursuant to this section may not repeal or amend such special assessment or lower
10 the rate of such special assessment if such repeal, amendment or lower rate will impair the district's
11 ability to pay any liabilities that it has incurred, money that it has borrowed or obligations that it has
12 issued.

13 5. Each special assessment which is due and owing shall constitute a perpetual lien against
14 each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed in the
15 same manner as any other special assessment lien as provided in section 88.861. Notwithstanding
16 the provisions of this subsection and section 67.1541 to the contrary, [in any county of the first
17 classification with more than one hundred thirty-five thousand four hundred but fewer than one
18 hundred thirty-five thousand five hundred inhabitants,] the county collector may, upon certification
19 by the district for collection, add each special assessment to the annual real estate tax bill for the
20 property and collect the assessment in the same manner the collector uses for real estate taxes. [In
21 said counties, each] Any special assessment remaining unpaid on the first day of January annually is
22 delinquent and enforcement of collection of the delinquent bill by the county collector shall be
23 governed by the laws concerning delinquent and back taxes. The lien may be foreclosed in the same
24 manner as a tax upon real property by land tax sale under chapter 140 or, if applicable to that county,
25 chapter 141.

26 6. A separate fund or account shall be created by the district for each special assessment
27 levied and each fund or account shall be identifiable by a suitable title. The proceeds of such
28 assessments shall be credited to such fund or account. Such fund or account shall be used solely to
29 pay the costs incurred in undertaking the specified service or project.

30 7. Upon completion of the specified service or project or both, the balance remaining in the
31 fund or account established for such specified service or project or both shall be returned or credited
32 against the amount of the original assessment of each parcel of property pro rata based on the method
33 of assessment of such special assessment.

34 8. Any funds in a fund or account created pursuant to this section which are not needed for
35 current expenditures may be invested by the board in accordance with applicable laws relating to the
36 investment of funds of the city in which the district is located.

37 9. The authority of the district to levy special assessments shall be independent of the
38 limitations and authorities of the municipality in which it is located; specifically, the provisions of
39 section 88.812 shall not apply to any district."; and
40

41 Further amend said bill, Section 115.601, Page 15, Line 48, by inserting after all of said Section and

Line the following:

"140.050. 1. Except as provided in section 52.361, the county clerk shall file the delinquent lists in the county clerk's office and within ten days thereafter make, under the seal of the commission, the lists into a back tax book as provided in section 140.060.

2. Except as provided in section 52.361, when completed, the clerk shall deliver the book or an electronic copy thereof to the collector taking duplicate receipts therefor, one of which the clerk shall file in the clerk's office and the other the clerk shall file with the director of revenue. The clerk shall charge the collector with the aggregate amount of taxes, interest, and clerk's fees contained in the back tax book.

3. The collector shall collect such back taxes and may levy upon, seize and distrain tangible personal property and may sell such property for taxes.

4. In the city of St. Louis, the city comptroller or other proper officer shall return the back tax book together with the uncollected tax bills within thirty days to the city collector.

5. If any county commission or clerk in counties not having a county auditor fails to comply with section 140.040, and this section, to the extent that the collection of taxes cannot be enforced by law, the county commission or clerk, or their successors in office, shall correct such omissions at once and return the back tax book to the collector who shall collect such taxes.

140.115. Any person other than the owner or a mortgagee or other lienholder described in section 139.070 who pays the original taxes, as charged against the tract of land or town lot described in the back tax book together with interest from the day upon which the tax first became delinquent at the rate specified in section 140.100 shall not invoke a lien on said property or person without the knowledge and consent of the owner. Any such lien so invoked on said property or person without the knowledge and consent of the owner shall be null and void.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or [neighborhood improvement district] special assessments are delinquent and unpaid are subject to sale to discharge the lien for the delinquent and unpaid taxes or unpaid special assessments as provided for in this chapter on the fourth Monday in August of each year.

2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county or city taxes or special assessments without judicial proceedings, unless the notice of sale contains the names of all record owners thereof, or the names of all owners appearing on the land tax book and all other information required by law. Delinquent taxes or unpaid special assessments, penalty, interest and costs due thereon may be paid to the county collector at any time before the property is sold therefor. The collector shall send notices to the publicly recorded owner of record before any delinquent and unpaid taxes or unpaid special assessments as specified in this section subject to sale are published. The first notice shall be by first class mail. A second notice shall be sent by certified mail only if the assessed valuation of the property is greater than one thousand dollars. If the assessed valuation of the property is not greater than one thousand dollars, only the first notice shall be required. If any second notice sent by certified mail under this section is returned to the collector unsigned, then notice shall be sent before the sale by first class mail to both the owner of record and the occupant of the real property. The postage for the mailing of the notices shall be paid out of the

1 county treasury, and such costs shall be added to the costs of conducting the sale, and the county
2 treasury shall be reimbursed to the extent that such postage costs are recovered at the sale. The
3 failure of the taxpayer or the publicly recorded owner to receive the notice provided for in this
4 section shall not relieve the taxpayer or publicly recorded owner of any tax liability imposed by law.

5 3. The entry in the back tax book by the county clerk of the delinquent lands, lots, mineral
6 rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral rights, and
7 royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes or unpaid
8 special assessments [as provided in section 67.469], together with penalty, interest and costs.

9 140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant to this
10 chapter or unpaid special assessments [as provided in section 67.469], relating to the collection of
11 delinquent and back taxes and unpaid special assessments and providing for foreclosure sale and
12 redemption of land and lots therefor, shall be valid unless initial proceedings therefor shall be
13 commenced within three years after delinquency of such taxes and unpaid special assessments, and
14 any sale held pursuant to initial proceedings commenced within such period of three years shall be
15 deemed to have been in compliance with the provisions of said law insofar as the time at which such
16 sales are to be had is specified therein; provided further, that in suits or actions to collect delinquent
17 drainage and/or levee assessments on real estate such suits or actions shall be commenced within
18 three years after delinquency, otherwise no suit or action therefor shall be commenced, had or
19 maintained, except that the three-year limitation described in this subsection shall not be applicable if
20 any written instrument conveys any real estate having a tax-exempt status, if such instrument causes
21 such real estate to again become taxable real property and if such instrument has not been recorded
22 in the office of the recorder in the county in which the real estate has been situated. Such three-year
23 limitation shall only be applicable once the recording of the title has occurred.

24 2. The county auditor in all counties having a county auditor shall annually audit collections,
25 deposits, and supporting reports of the collector and provide a copy of such audit to the county
26 collector and to the governing body of the county. A copy of the audit may be provided to all
27 applicable taxing entities within the county at the discretion of the county collector.

28 140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or collector
29 of any county within the state of Missouri, and the same sells for a greater amount than the debt or
30 taxes and all costs in the case it shall be the duty of the sheriff or collector of the county, when such
31 sale has been or may hereafter be made, to make a written statement describing each parcel or tract
32 of land sold by him for a greater amount than the debt or taxes and all costs in the case together with
33 the amount of surplus money in each case. The statement shall be subscribed and sworn to by the
34 sheriff or collector making it before some officer competent to administer oaths within this state, and
35 then presented to the county commission of the county where the sale has been or may be made; and
36 on the approval of the statement by the commission, the sheriff or collector making the same shall
37 pay the surplus money into the county treasury, take the receipt in duplicate of the treasurer for the
38 surplus of money and retain one of the duplicate receipts himself and file the other with the county
39 commission, and thereupon the commission shall charge the treasurer with the amount.

40 2. The treasurer shall place such moneys in the county treasury to be held for the use and
41 benefit of the person entitled to such moneys or to the credit of the school fund of the county, to be

1 held in trust for the term of three years for the publicly recorded owner or owners of the property
2 sold at the time of the delinquent land tax auction or their legal representatives. At the end of three
3 years, if such fund shall not be called for as part of a redemption or collector's deed issuance, then it
4 shall become a permanent school fund of the county.

5 3. County commissions shall compel owners or agents to make satisfactory proof of their
6 claims before receiving their money; provided, that no county shall pay interest to the claimant of
7 any such fund.

8 140.290. 1. After payment shall have been made the county collector shall give the
9 purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry a
10 numerical number and which shall describe the land so purchased, each tract or lot separately stated,
11 the total amount of the tax, with penalty, interest and costs, and the year or years of delinquency for
12 which said lands or lots were sold, separately stated, and the aggregate of all such taxes, penalty,
13 interest and costs, and the sum bid on each tract.

14 2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax,
15 penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also be
16 noted in the certificate of purchase, in a separate column to be provided therefor. Such certificate of
17 purchase shall also recite the name and address of the owner or reputed owner if known, and if
18 unknown then the party or parties to whom each tract or lot of land was assessed, together with the
19 address of such party, if known, and shall also have incorporated therein the name and address of the
20 purchaser. Such certificate of purchase shall also contain the true date of the sale and the time when
21 the purchaser will be entitled to a deed for said land, if not redeemed as in this chapter provided, and
22 the rate of interest that such certificate of purchase shall bear, which rate of interest shall not exceed
23 the sum of ten percent per annum. Such certificate shall be authenticated by the county collector,
24 who shall record the same in a permanent record book in his office before delivery to the purchaser.

25 3. Such certificate shall be assignable, but no assignment thereof shall be valid unless
26 endorsed on such certificate and acknowledged before some officer authorized to take
27 acknowledgment of deeds and an entry of such assignment entered in the record of said certificate of
28 purchase in the office of the county collector.

29 4. [For each certificate of purchase issued, including the recording of the same, the county
30 collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the purchaser and
31 treated as a part of the cost of the sale, and so noted on the certificate. For noting any assignment of
32 any certificate the county collector shall be entitled to a fee of twenty-five cents, to be paid by the
33 person requesting such recital of assignment, and which shall not be treated as a part of the cost of
34 the sale.] For each certificate of purchase issued, as a part of the cost of the sale, the purchaser shall
35 pay to the collector the fee necessary to record such certificate of purchase in the office of the county
36 recorder. The collector shall record the certificate of purchase before delivering such certificate of
37 purchase to the purchaser.

38 5. No collector shall be authorized to issue a certificate of purchase to any nonresident of the
39 state of Missouri, however, any nonresident as described in subsection 2 of section 140.190 may
40 appoint an agent, and such agent shall comply with the provisions of section 140.190 pertaining to a
41 nonresident.

1 6. This section shall not apply to any post-third-year tax sale, except for nonresidents as
2 provided in subsection 5 of this section.

3 140.405. 1. Any person purchasing property at a delinquent land tax auction shall not
4 acquire the deed to the real estate, as provided for in section 140.250 or 140.420, until the person
5 meets the requirements of this section, except that such requirements shall not apply to
6 post-third-year sales, which shall be conducted under subsection 4 of section 140.250. The
7 purchaser shall obtain a title search report from a licensed attorney or licensed title company
8 detailing the ownership and encumbrances on the property. Such title search report shall be declared
9 invalid if the effective date is more than one hundred twenty days from the date the purchaser applies
10 for a collector's deed under section 140.250 or 140.420.

11 2. At least ninety days prior to the date when a purchaser is authorized to acquire the deed,
12 the purchaser shall notify the owner of record and any person who holds a publicly recorded
13 unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded claim upon
14 that real estate of such person's right to redeem the property. Notice shall be sent by both first class
15 mail and certified mail return receipt requested to such person's last known available address. If the
16 certified mail return receipt is returned signed, the first class mail notice is not returned, the first
17 class mail notice is refused where noted by the United States Postal Service, or any combination
18 thereof, notice shall be presumed received by the recipient. At the conclusion of the applicable
19 redemption period, the purchaser shall make an affidavit in accordance with subsection 4 of this
20 section.

21 3. If the owner of record or the holder of any other publicly recorded claim on the property
22 intends to transfer ownership or execute any additional liens or encumbrances on the property, such
23 owner shall first redeem such property under section 140.340. The failure to comply with redeeming
24 the property first before executing any of such actions or agreements on the property shall require the
25 owner of record or any other publicly recorded claim on the property to reimburse the purchaser for
26 the total bid as recorded on the certificate of purchase and all the costs of the sale required in sections
27 140.150 to 140.405.

28 4. In the case that both the certified notice return receipt card is returned unsigned and the
29 first class mail is returned for any reason except refusal, where the notice is returned undeliverable,
30 then the purchaser shall attempt additional notice and certify in the purchaser's affidavit to the
31 collector that such additional notice was attempted and by what means.

32 5. The purchaser shall notify the county collector by affidavit of the date that every required
33 notice was sent to the owner of record and, if applicable, any other publicly recorded claim on the
34 property. To the affidavit, the purchaser shall attach a copy of a valid title search report as described
35 in subsection 1 of this section as well as completed copies of the following for each recipient:

- 36 (1) Notices of right to redeem sent by first class mail;
37 (2) Notices of right to redeem sent by certified mail [notice];
38 (3) Addressed envelopes for all notices, as they appeared immediately before mailing;
39 (4) Certified mail receipt as it appeared upon its return; and
40 (5) Any returned regular mailed envelopes. As provided in this section, at such time the
41 purchaser notifies the collector by affidavit that all the ninety days' notice requirements of this

1 section have been met, the purchaser is authorized to acquire the deed, provided that a collector's
 2 deed shall not be acquired before the expiration date of the redemption period as provided in section
 3 140.340.

4 6. If any real estate is purchased at a third-offering tax auction and has a publicly recorded
 5 unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded claim upon
 6 the real estate under this section, the purchaser of said property shall within forty-five days after the
 7 purchase at the sale notify such person of the person's right to redeem the property within ninety days
 8 from the postmark date on the notice. Notice shall be sent by both first class mail and certified mail
 9 return receipt requested to such person's last known available address. The purchaser shall notify the
 10 county collector by affidavit of the date the required notice was sent to the owner of record and, if
 11 applicable, and the holder of any other publicly recorded claim on the property, that such person
 12 shall have ninety days to redeem said property or be forever barred from redeeming said property.

13 7. If the county collector chooses to have the title search done then the county collector may
 14 charge the purchaser the cost of the title search before giving the purchaser a deed pursuant to section
 15 140.420.

16 8. If the property is redeemed, the person redeeming the property shall pay the costs incurred
 17 by the purchaser in providing notice under this section. Recoverable costs on any property sold at a
 18 tax sale shall include the title search, postage, and costs for the recording of any certificate of
 19 purchase issued and for recording the release of such certificate of purchase and all the costs of the
 20 sale required in sections 140.150 to 140.405.

21 9. Failure of the purchaser to comply with this section shall result in such purchaser's loss of
 22 all interest in the real estate.

23 140.460. 1. Such conveyance shall be executed by the county collector, under his hand and
 24 seal, [witnessed by the county clerk] and acknowledged before the county recorder or any other
 25 officer authorized to take acknowledgments and the same shall be recorded in the recorder's office
 26 before delivery; a fee for recording shall be paid by the purchaser and shall be included in the costs
 27 of sale.

28 2. Such deed shall be prima facie evidence that the property conveyed was subject to
 29 taxation at the time assessed, that the taxes were delinquent and unpaid at the time of sale, of the
 30 regularity of the sale of the premises described in the deed, and of the regularity of all prior
 31 proceedings, that said land or lot had not been redeemed and that the period therefor had elapsed, and
 32 prima facie evidence of a good and valid title in fee simple in the grantee of said deed; and such deed
 33 shall be in the following form, as nearly as the nature of the case will admit, namely:

34 Whereas, A. B. did, on the day of, 20. . . . , produce to the
 35 undersigned, C. D., collector of the county of in the state of Missouri, a certificate of purchase, in
 36 writing, bearing date the day of 20. . . . , signed by E. F., who at the last mentioned
 37 date was collector of said county, from which it appears that the said A. B. did, on the
 38 day of, 20. . . . , purchase at public auction at the door of the courthouse in said county,
 39 the tract, parcel or lot of land lastly in this indenture described, and which lot was sold to
 40 for the sum of dollars and cents, being the amount due on the following
 41 tracts or lots of land, returned delinquent in the name of G. H., for nonpayment of taxes, costs and

charges for the year, namely: (Here set out the lands offered for sale); which said lands have been recorded, among other tracts, in the office of said collector, as delinquent for the nonpayment of taxes, costs, and charges due for the year last aforesaid, and legal publication made of the sale of said lands; and it appearing that the said A. B. is the legal owner of said certificate of purchase and the time fixed by law for redeeming the land therein described having now expired, the said G. H. nor any person in his behalf having paid or tendered the amount due the said A. B. on account of the aforesaid purchase, and for the taxes by him since paid, and the said A. B., having demanded a deed for the tract of land mentioned in said certificate, and which was the least quantity of the tract above described that would sell for the amount due thereon for taxes, costs and charges, as above specified, and it appearing from the records of said county collector's office that the aforesaid lands were legally liable for taxation, and has been duly assessed and properly charged on the tax book with the taxes for the years;

Therefore, this indenture, made this day of, 20. . ., between the state of Missouri, by C. D., collector of said county, of the first part, and the said A. B., of the second part, Witnesseth: That the said party of the first part, for and in consideration of the premises, has granted, bargained and sold unto the said party of the second part, his heirs and assigns, forever, the tract or parcel of land mentioned in said certificate, situate in the county of, and state of Missouri, and described as follows, namely: (Here set out the particular tract or parcel sold), To have and to hold the said last mentioned tract or parcel of land, with the appurtenances thereto belonging, to the said party of the second part, his heirs and assigns forever, in as full and ample a manner as the collector of said county is empowered by law to sell the same.

In Testimony Whereof, the said C. D., collector of said county of, has hereunto set his hand, and affixed his official seal, the day and year last above written.

Witness: (L.S.)

Collector of County.

State of Missouri, County, ss:

Before me, the undersigned,, in and for said county, this day, personally came the above-named C. D., collector of said county, and acknowledged that he executed the foregoing deed for the uses and purposes therein mentioned.

In Witness Whereof, I have hereunto set my hand and seal this day of, 20.

. (L.S.)

140.470. [1.] In case circumstances should exist requiring any variation from the foregoing form, in the recital part thereof, the necessary change shall be made by the county collector executing such deed, and the same shall not be vitiated by any such change, provided the substance be retained.

[2. The county collector shall be entitled to demand and receive from the person applying therefor, for each tax deed, one dollar and fifty cents, which shall include the acknowledgment.]

140.665. Whenever the word "collector" is used in sections 140.050 to 140.660, as applicable to counties which have adopted township organization, it shall be construed to mean ["treasurer and ex officio collector"] "collector-treasurer". Where applicable it shall also refer to the

1 collector, or other proper officer, collecting taxes in any city or town. Where applicable the word
2 "county" as used in sections 140.050 to 140.660 shall be construed "city" and the words "county
3 clerk" shall be construed "city clerk or other proper officer".

4 140.730. 1. Tangible personal property [taxes assessed] subject to assessment on and after
5 January 1, 1946, and all personal taxes delinquent at that date, shall constitute a debt, as of the date
6 on which such taxes were levied for which a personal judgment may be recovered against the party
7 assessed with such taxes before any court of this state having jurisdiction.

8 2. All actions commenced pursuant to this law shall be prosecuted in the name of the state of
9 Missouri, at the relation and to the use of the collector and against the person or persons named in the
10 tax bill, and in one petition and in one count thereof may be included the said taxes for all such years
11 as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of said personal
12 back taxes duly authenticated by the certificate of the collector and filed with the petition; and said
13 tax bill or tax bills so certified shall be prima facie evidence that the amount claimed in said suit is
14 just and correct, and all notices and process in suits pursuant to this chapter shall be sued and served
15 in the same manner as in civil actions, and the general laws of this state as to practice and
16 proceedings and appeals and writs of error in civil cases shall apply, as far as applicable, to the above
17 actions; provided, however, that in no case shall the state, county, city or collector be liable for any
18 costs nor shall any be taxed against them or any of them.

19 3. For the purpose of this chapter, personal tax bills shall become delinquent on the first day
20 of January following the year the taxes are due, and suits thereon may be instituted on and after the
21 first day of February following, and within three years from said day. If the collector, after using due
22 diligence, is unable to collect any personal property taxes charged in the delinquent tax list within
23 three years following the year the taxes are due, the collector may remove such personal property
24 taxes from the delinquent or back taxes books in the same manner as real estate is removed under
25 section 137.260. Such abated amounts shall be reported on the annual settlement made by a collector
26 of revenue.

27 4. Said personal tax shall be presented and allowed against the estates of deceased or
28 insolvent debtors, in the same manner and with like effect, as other indebtedness of said debtors. The
29 remedy hereby provided for the collection of personal tax bills is cumulative, and shall not in any
30 manner impair other methods existing or hereafter provided for the collection of the same."; and

31
32 Further amend said bill by amending the title, enacting clause, and intersectional references
33 accordingly.