

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 115, Page 15, Section 137.076, Line 15, by inserting immediately after said line the
3 following:
4

5 "140.170. 1. Except for lands described in subsection 7 of this section, the county collector
6 shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general
7 circulation published in the county for three consecutive weeks, one insertion weekly, before the
8 sale, the last insertion to be at least fifteen days prior to the fourth Monday in August.

9 2. In addition to the names of all record owners or the names of all owners appearing on the land tax
10 book it is only necessary in the printed and published list to state in the aggregate the amount of
11 taxes, penalty, interest and cost due thereon, each year separately stated.

12 3. To the list shall be attached and in like manner printed and published a notice of said lands
13 and lots stating that said land and lots will be sold at public auction to discharge the taxes, penalty,
14 interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such county, on
15 the fourth Monday in August next thereafter, commencing at ten o'clock of said day and continuing
16 from day to day thereafter until all are offered.

17 4. The county collector, on or before the day of sale, shall insert at the foot of the list on his
18 or her record a copy of the notice and certify on his or her record immediately following the notice
19 the name of the newspaper of the county in which the notice was printed and published and the dates
20 of insertions thereof in the newspaper.

21 5. The expense of such printing shall be paid out of the county treasury and shall not exceed
22 the rate provided for in chapter 493, relating to legal publications, notices and advertisements, and
23 the cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any
24 land or lot contained in the list.

25 6. The county collector shall cause the affidavit of the printer, editor or publisher of the
26 newspaper in which the list of delinquent lands and notice of sale was published, as provided by
27 section 493.060, with the list and notice attached, to be recorded in the office of the recorder of deeds
28 of the county, and the recorder shall not charge or receive any fees for recording the same.

29 7. The county collector may have a separate list of such lands, without legal descriptions or
30 the names of the record owners, printed in a newspaper of general circulation published in such
31 county for three consecutive weeks before the sale of such lands for a parcel or lot of land that:

32 (1) Has an assessed value of one thousand five hundred dollars or less and has been

Action Taken _____ Date _____

Action Taken _____ Date _____

1 advertised previously; or

2 (2) Is a lot in a development of twenty or more lots and such lot has an assessed value of one
3 thousand five hundred dollars or less. The notice shall state that legal descriptions and the names of
4 the record owners of such lands shall be posted at any county courthouse within the county and the
5 office of the county collector.

6 8. If, in the opinion of the county collector, an adequate legal description of the delinquent
7 land and lots cannot be obtained through researching the documents available through the recorder of
8 deeds, the collector may commission a professional land surveyor to prepare an adequate legal
9 description of the delinquent land and lots in question. The costs of any commissioned land survey
10 deemed necessary by the county collector shall be taxed as part of the costs of the sale of any land or
11 lots contained in the list prepared under this section.

12 140.195. Any collector, agent of any collector, tax sale purchaser, or agent of any tax sale
13 purchaser performing duties under this chapter shall have the lawful right to enter upon the land of
14 another without being guilty of trespass, if he or she is in the course of providing or attempting to
15 provide notice of a tax sale or tax sale redemption rights and it is necessary to enter upon such land
16 to provide, serve, or post such notice.

17 140.310. 1. The purchaser of any tract or lot of land at sale for delinquent taxes, homesteads
18 excepted, shall at any time after one year from the date of sale be entitled to the immediate
19 possession of the premises so purchased during the redemption period provided for in this law,
20 unless sooner redeemed; provided, however, any owner or occupant of any tract or lot of land
21 purchased may retain possession of said premises by making a written assignment of, or agreement
22 to pay, rent certain or estimated to accrue during such redemption period or so much thereof as shall
23 be sufficient to discharge the bid of the purchaser with interest thereon as provided in the certificate
24 of purchase.

25 2. The purchaser, his or her heirs or assigns may enforce his or her rights under said written
26 assignment or agreement in any manner now authorized or hereafter authorized by law for the
27 collection of delinquent and unpaid rent; provided further, nothing herein contained shall operate to
28 the prejudice of any owner not in default and whose interest in the tract or lot of land is not
29 encumbered by the certificate of purchase, nor shall it prejudice the rights of any occupant of any
30 tract or lot of land not liable to pay taxes thereon nor such occupant's interest in any planted, growing
31 or unharvested crop thereon.

32 3. Any additions or improvements made to any tract or lot of land by any occupant thereof,
33 as tenant or otherwise, and made prior to such tax sale, which such occupant would be permitted to
34 detach and remove from the land under his or her contract of occupancy shall also, to the same
35 extent, be removable against the purchaser, his or her heirs or assigns.

36 4. Any rent collected by the purchaser, his or her heirs or assigns shall operate as a payment
37 upon the amount due the holder of such certificate of purchase, and such amount or amounts,
38 together with the date paid and by whom shall be endorsed as a credit upon said certificate, and
39 which said sums shall be taken into consideration in the redemption of such land, as provided for in
40 this chapter.

41 5. Any purchaser, heirs or assigns in possession within the period of redemption against

whom rights of redemption are exercised shall be protected in the value of any planted, growing and/or unharvested crop on the lands redeemed in the same manner as such purchaser, heirs or assigns would be protected in valuable and lasting improvements made upon said lands after the period of redemption and referred to in section 140.360.

[6. The one-year redemption period shall not apply to third-year tax sales, but the ninety-day redemption period as provided in section 140.405 shall apply to such sales. There shall be no redemption period for a post-third-year tax sale, or any offering thereafter.]

140.340. 1. Upon paying the reasonable and customary costs of sale to the county collector for the use of the purchaser, his or her heirs, successors, or assigns; the owner; lienholder; or occupant of any land or lot sold for taxes, or any other persons having an interest therein, [may] shall have the absolute right to redeem the same at any time during the one year next ensuing[, in the following manner] and shall continue to have a defeasible right to redeem the same until such time as the tax sale purchaser acquires the deed, at which time the right to redeem shall expire, provided upon the expiration of the lien evidenced by a certificate of purchase under section 140.410 no redemption shall be required.

2. The reasonable and customary costs of sale include all costs incurred in selling and foreclosing tax liens under this chapter, and such reasonable and customary costs shall include the following: [by paying to the county collector, for the use of the purchaser, his heirs or assigns,] the full sum of the purchase money named in [his] the certificate of purchase and all the [cost] costs of the sale, including the cost to record the certificate of purchase as required in section 140.290, the fee necessary for the collector to record the release of such certificate of purchase, and the reasonable and customary cost of the title search and [mailings] postage costs of notification required in sections 140.150 to 140.405, together with interest at the rate specified in such certificate, not to exceed ten percent annually, except on a sum paid by a purchaser in excess of the delinquent taxes due plus costs of the sale incurred by the collector, no interest shall be owing on the excess amount, with all subsequent taxes which have been paid thereon by the purchaser, his or her heirs or assigns with interest at the rate of eight percent per annum on such taxes subsequently paid, and in addition thereto the person redeeming any land shall pay the costs incident to entry of recital of such redemption; provided, however, that no costs incurred by tax sale purchasers in providing notice of tax sale redemption rights required by law shall be reimbursable as a reasonable and customary cost of sale unless such costs are incurred after March first following the date of purchase of the tax sale certificate by said tax sale purchaser at a first or second offering delinquent tax sale.

[2.] 3. Upon deposit with the county collector of the amount necessary to redeem as herein provided, it shall be the duty of the county collector to mail to the purchaser, his or her heirs or assigns, at the last post office address if known, and if not known, then to the address of the purchaser as shown in the record of the certificate of purchase, notice of such deposit for redemption.

[3.] 4. Such notice, given as herein provided, shall stop payment to the purchaser, his or her heirs or assigns of any further interest or penalty.

[4. In case the party purchasing said land, his heirs or assigns fails to take a tax deed for the land so purchased within six months after the expiration of the one year next following the date of sale, no interest shall be charged or collected from the redemptioner after that time.]

1 5. The reasonable and customary costs of sale needed to redeem any land or lot sold for taxes
2 under this section shall be determined by the collector.

3 140.350. [Infants] Minors and incapacitated and disabled persons as defined in chapter 475
4 may redeem any lands belonging to them sold for taxes, within [one year after the expiration of such
5 disability] five years of the date of the last payment of taxes encumbering the real estate by the
6 minor, incapacitated or disabled person, the party's predecessors in interest, or any representative of
7 such person, in the same manner as provided in section 140.340 for redemption by other persons.

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

16 2. At least ninety days prior to the date when a purchaser is authorized to acquire the deed,
17 the purchaser shall notify the owner of record and any person who holds a publicly recorded
18 unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded claim upon
19 that real estate of such person's right to redeem the property. Notice shall be sent by both first class
20 mail and certified mail return receipt requested to such person's last known available address. If the
21 certified mail return receipt is returned signed, the first class mail notice is not returned, the first
22 class mail notice is refused where noted by the United States Postal Service, or any combination
23 thereof, notice shall be presumed received by the recipient. At the conclusion of the applicable
24 redemption period, the purchaser shall make an affidavit in accordance with subsection [4] 5 of this
25 section.

26 3. If the owner of record or the holder of any other publicly recorded claim on the property
27 intends to transfer ownership or execute any additional liens or encumbrances on the property, such
28 owner shall first redeem such property under section 140.340. The failure to comply with redeeming
29 the property first before executing any of such actions or agreements on the property shall require the
30 owner of record or any other publicly recorded claim on the property to reimburse the purchaser for
31 the total bid as recorded on the certificate of purchase and all the costs of the sale required in sections
32 140.150 to 140.405.

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

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

41 (1) Notices of right to redeem sent by first class mail;

1 (2) Notices of right to redeem sent by certified mail;
 2 (3) Addressed envelopes for all notices, as they appeared immediately before mailing;
 3 (4) Certified mail receipt as it appeared upon its return; and
 4 (5) Any returned regular mailed envelopes. As provided in this section, at such time the
 5 purchaser notifies the collector by affidavit that all the ninety days' notice requirements of this
 6 section have been met, the purchaser is authorized to acquire the deed, provided that a collector's
 7 deed shall not be acquired before the expiration date of the redemption period as provided in section
 8 140.340.

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

18 7. If the county collector chooses to have the title search done then the county collector may
 19 charge the purchaser the cost of the title search before giving the purchaser a deed pursuant to section
 20 140.420.

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

26 9.] Failure of the purchaser to comply with this section shall result in such purchaser's loss of
 27 all interest in the real estate except as otherwise provided in sections 140.550 and 140.570.

28 9. The phrase "authorized to acquire the deed" as used in this chapter shall mean the date
 29 chosen by the tax sale purchaser that is more than the minimum redemption period set forth in
 30 section 140.340 if the tax sale purchaser has complied with the following requirements entitling the
 31 purchaser to the issuance of a collector's deed:

32 (1) Compliance with the requirements of this section to the satisfaction of the collector;
 33 (2) Payment of the recording fee for the collector's deed as required under section 140.410;
 34 (3) Production of the original of the certificate of purchase as required under section
 35 140.420, or production of an original affidavit of lost or destroyed certificate approved by the
 36 collector as to form and substance; and

37 (4) Payment of all subsequent taxes required to be paid under section 140.440.

38 10. Notwithstanding any provision of law to the contrary, any person except a minor or an
 39 incapacitated or disabled person may receive notice under this section in a foreign country or outside
 40 the United States:

41 (1) By any internationally agreed upon means of service that is reasonably calculated to give

1 notice, such as the Hague Convention on the Service Abroad of Judicial and Extrajudicial
 2 Documents;

3 (2) If there is no internationally agreed upon means of service, or if an international
 4 agreement allows service but does not specify the means, by a method that is reasonably calculated
 5 to give notice;

6 (3) As set forth for the foreign country's acceptable method of service in actions in courts of
 7 general jurisdiction;

8 (4) As the foreign country directs in response to a letter of request;

9 (5) Unless prohibited by a foreign country's law, by delivering a copy of the notice to the
 10 person personally or using a form of mail that requires a signed receipt; or

11 (6) By any other means not prohibited by international agreement as approved by the
 12 collector.

13 140.410. In all cases where lands have been or may hereafter be sold for delinquent taxes,
 14 penalty, interest and costs due thereon, and a certificate of purchase has been or may hereafter be
 15 issued, it is hereby made the duty of such purchaser, his or her heirs or assigns, to cause all
 16 subsequent taxes to be paid on the property purchased prior to the issuance of any collector's deed,
 17 and the purchaser shall further cause a deed to be executed and placed on record in the proper county
 18 all within [two years] eighteen months from the date of said sale; provided, that on failure of said
 19 purchaser, his or her heirs or assigns so to do, then and in that case the amount due such purchaser
 20 shall cease to be a lien on said lands so purchased as herein provided. Upon the purchaser's
 21 forfeiture of all rights of the property acquired by the certificate of purchase issued, and including
 22 the nonpayment of all subsequent years' taxes as described in this section, it shall be the
 23 responsibility of the collector to record the cancellation of the certificate of purchase in the office of
 24 the recorder of deeds of the county. Certificates of purchase cannot be assigned to nonresidents or
 25 delinquent taxpayers. However, any person purchasing property at a delinquent land tax sale who
 26 meets the requirements of this section, prior to receiving a collector's deed, shall pay to the collector
 27 the fee necessary for the recording of such collector's deed to be issued. It shall be the responsibility
 28 of the collector to record the deed before delivering such deed to the purchaser of the property.

29 140.420. If no person shall redeem the lands sold for taxes [within the applicable redemption
 30 period of one year from the date of the sale or within the ninety-day notice as specified in section
 31 140.405 for a third-year tax sale] prior to the expiration of the right to redeem, at the expiration
 32 thereof, and on production of the certificate of purchase and upon proof satisfactory to the collector
 33 that a purchaser or his or her heirs, successors, or assigns are authorized to acquire the deed, the
 34 collector of the county in which the sale of such lands took place shall execute to the purchaser, his
 35 or her heirs or assigns, in the name of the state, a conveyance of the real estate so sold, which shall
 36 vest in the grantee an absolute estate in fee simple, subject, however, to all claims thereon for unpaid
 37 taxes except such unpaid taxes existing at time of the purchase of said lands and the lien for which
 38 taxes was inferior to the lien for taxes for which said tract or lot of land was sold."; and

39
 40 Further amend said bill by amending the title, enacting clause, and intersectional references
 41 accordingly.
 42

1
2