

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1151
99TH GENERAL ASSEMBLY

2316H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, RSMo, and to enact in lieu thereof six new sections relating to fees to be paid to the county employees' retirement fund, with a delayed effective date.

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

Section A. Sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 50.1190, 52.290, 137.280, 137.345, 140.100, and 150.150, to read as follows:

50.1190. In addition to the fees collected under chapter 59, the county recorder of deeds in all counties, except in counties of the first classification having a charter form of government and any city not within a county, shall collect a ~~[six-dollar]~~ **nine-dollar** fee on all documents recorded or filed. The recorder shall transfer monthly all such fees and interest to the county treasurer. The treasurer shall forthwith transmit such fees and interest to the board for deposit in the county employees' retirement fund.

52.290. 1. In all counties except counties having a charter form of government before January 1, 2008, and any city not within a county, the collector shall collect on behalf of the county a fee for the collection of delinquent and back taxes of ~~[seven]~~ **nine** percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. ~~[Two-sevenths]~~ **Of the nine percent** of the fees collected pursuant to the provisions of this section, **two percent** shall be paid into the county general fund, ~~[two-sevenths of the fees collected pursuant to the provisions of this section]~~ **two percent** shall be paid into the tax maintenance fund of the county as required by section 52.312, and ~~[three-sevenths of the fees collected pursuant to the provisions of this section]~~ **five percent** shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200. Notwithstanding provisions

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.

11 of law to the contrary, an authorization for collection of a fee for the collection of delinquent and
 12 back taxes in a county's charter, at a rate different than the rate allowed by law, shall control.

13 2. In all counties having a charter form of government, other than any county adopting
 14 a charter form of government after January 1, 2008, and any city not within a county, the
 15 collector shall collect on behalf of the county and pay into the county general fund a fee for the
 16 collection of delinquent and back taxes of two percent on all sums collected to be added to the
 17 face of the tax bill and collected from the party paying the tax except that in a county with a
 18 charter form of government and with more than two hundred fifty thousand but less than seven
 19 hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the
 20 collection of delinquent and back taxes of three percent on all sums collected to be added to the
 21 face of the tax bill and collected from the party paying the tax. If a county is required by section
 22 52.312 to establish a tax maintenance fund, one-third of the fees collected under this subsection
 23 shall be paid into that fund; otherwise, all fees collected under the provisions of this subsection
 24 shall be paid into the county general fund.

25 3. Such county collector may accept credit cards as proper form of payment of
 26 outstanding delinquent and back taxes due. No county collector may charge a surcharge for
 27 payment by credit card.

137.280. 1. Taxpayers' personal property lists, except those of merchants and
 2 manufacturers, and except those of railroads, public utilities, pipeline companies or any other
 3 person or corporation subject to special statutory requirements, such as chapter 151, who shall
 4 return and file their assessments on locally assessed property no later than April first, shall be
 5 delivered to the office of the assessor of the county between the first day of January and the first
 6 day of March each year and shall be signed and certified by the taxpayer as being a true and
 7 complete list or statement of all the taxable tangible personal property. If any person shall fail
 8 to deliver the required list to the assessor by the first day of March, the owner of the property
 9 which ought to have been listed shall be assessed a penalty added to the tax bill, based on the
 10 assessed value of the property that was not reported, as follows:

11	Assessed Valuation		Penalty
12	0 -	\$1,000	[\$10.00] \$15.00
13	\$1,001 -	\$2,000	[\$20.00] \$25.00
14	\$2,001 -	\$3,000	[\$30.00] \$35.00
15	\$3,001 -	\$4,000	[\$40.00] \$45.00
16	\$4,001 -	\$5,000	[\$50.00] \$55.00
17	\$5,001 -	\$6,000	[\$60.00] \$65.00
18	\$6,001 -	\$7,000	[\$70.00] \$75.00
19	\$7,001 -	\$8,000	[\$80.00] \$85.00

20	\$8,001 -	\$9,000	[\$90.00] \$95.00
21	\$9,001	and above	[\$100.00] \$105.00

22

23 The assessor in any county of the first classification without a charter form of government with
24 a population of one hundred thousand or more inhabitants which contains all or part of a city
25 with a population of three hundred fifty thousand or more inhabitants shall omit assessing the
26 penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls
27 into one of the following categories. The assessor in all other political subdivisions shall omit
28 assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one
29 of the following categories:

30 (1) The taxpayer is in military service and is outside the state;

31 (2) The taxpayer filed timely, but in the wrong county;

32 (3) There was a loss of records due to fire or flood;

33 (4) The taxpayer can show the list was mailed timely as evidenced by the date of
34 postmark; ~~[or]~~

35 (5) The assessor determines that no form for listing personal property was mailed to the
36 taxpayer for that tax year; or

37 (6) The neglect occurred as a direct result of the actions or inactions of the county or its
38 employees or contractors.

39 2. Between March first and April first, the assessor shall send to each taxpayer who was
40 sent an assessment list for the current tax year, and said list was not returned to the assessor, a
41 second notice that statutes require the assessment list be returned immediately. In the event the
42 taxpayer returns the assessment list to the assessor before May first, the penalty described in
43 subsection 1 of this section shall not apply. If said assessment list is not returned before May
44 first by the taxpayer, the penalty shall apply.

45 3. It shall be the duty of the county commission and assessor to place on the assessment
46 rolls for the year all personal property discovered in the calendar year which was taxable on
47 January first of that year.

48 **4. By December thirty-first of each year, the assessor shall transmit to the county**
49 **employees' retirement fund an electronic or paper copy of the log maintained under**
50 **subsection 3 of section 50.1020 for the current calendar year and the previous calendar**
51 **year. The assessor shall also report to the county employees' retirement fund the dollar**
52 **amount associated with any penalty waiver granted by the assessor. The county**
53 **employees' retirement fund shall provide an analysis of expected revenue from assessed**
54 **penalties compared to the actual revenue from assessed penalties to the joint committee on**
55 **public employee retirement.**

137.345. 1. If any person, corporation, partnership or association neglects or refuses to deliver an itemized statement or list of all the taxable tangible personal property signed and certified by the taxpayer, as required by section 137.340, by the first day of March, ~~they~~ **the taxpayer** shall be assessed a penalty added to the tax bill, based on the assessed value of the property that was not reported, as follows:

6	Assessed Valuation		Penalty
7	0 -	\$1,000	[\$10.00] \$15.00
8	\$1,001 -	\$2,000	[\$20.00] \$25.00
9	\$2,001 -	\$3,000	[\$30.00] \$35.00
10	\$3,001 -	\$4,000	[\$40.00] \$45.00
11	\$4,001 -	\$5,000	[\$50.00] \$55.00
12	\$5,001 -	\$6,000	[\$60.00] \$65.00
13	\$6,001 -	\$7,000	[\$70.00] \$75.00
14	\$7,001 -	\$8,000	[\$80.00] \$85.00
15	\$8,001 -	\$9,000	[\$90.00] \$95.00
16	\$9,001	and above	[\$100.00] \$105.00

The assessor in any county of the first classification without a charter form of government with a population of one hundred thousand or more inhabitants which contains all or part of a city with a population of three hundred fifty thousand or more inhabitants shall omit assessing the penalty in any case where he **or she** is satisfied the neglect is unavoidable and not willful or falls into one of the following categories. The assessor in all other political subdivisions shall omit assessing the penalty in any case where he **or she** is satisfied the neglect falls into at least one of the following categories:

- (1) The taxpayer is in military service and is outside the state;
- (2) The taxpayer filed timely, but in the wrong county;
- (3) There was a loss of records due to fire, theft, fraud or flood;
- (4) The taxpayer can show the list was mailed timely as evidenced by the date of postmark; ~~or~~
- (5) The assessor determines that no form for listing personal property was mailed to the taxpayer for that tax year; or
- (6) The neglect occurred as a direct result of the actions or inactions of the county or its employees or contractors.

2. It shall be the duty of the county commission and assessor to place on the assessment rolls for the year all property discovered in the calendar year which was taxable on January first of that year.

37 3. Between March first and April first, the assessor shall send to each taxpayer who was
38 sent an assessment list for the current tax year, and said list was not returned to the assessor, a
39 second notice that statutes require that the assessment list be returned immediately. In the event
40 the taxpayer returns the assessment list to the assessor before May first, the penalty described in
41 subsection 1 of this section shall not apply. If said assessment list is not returned before May
42 first by the taxpayer, the penalty shall apply.

43 4. The assessor, in the absence of the owner failing to deliver a required list of property
44 is not required to furnish to the owner a duplicate of the assessment as made.

45 5. In every instance where a taxpayer has appealed to the board of equalization or the
46 state tax commission the assessment of the taxpayer's property, real or personal, and that appeal
47 has been successful, then in the next following and all subsequent years the basis upon which the
48 assessor must base future assessments of the subject property shall be the basis established by
49 the successful appeal and any increases must be established from that basis.

140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax
2 delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except
3 that the penalty on lands redeemed prior to sale shall not exceed two percent per month or
4 fractional part thereof.

5 2. For making and recording the delinquent land lists, the collector and the clerk shall
6 receive ten cents per tract or lot and the clerk shall receive five cents per tract or lot for
7 comparing and authenticating such list.

8 **3. In all counties except counties having a charter form of government before**
9 **January 1, 2008, and any city not within a county, in addition to the amount collected in**
10 **subsection 2 of this section, for making and recording the delinquent land lists, the**
11 **collector and the clerk shall each receive four dollars per tract or lot. The eight dollars**
12 **shall be paid into the county employees' retirement fund established under section 50.1010.**

150.150. The collector shall, at the time of delivering such license, collect the sum of up
2 to twenty-five dollars, adjusted annually based on the consumer price index, not to exceed one
3 hundred dollars, in all counties having a charter form of government and in any city not within
4 a county which shall be set by such governing body. In all other counties, the fee shall be
5 ~~[twenty-five]~~ **thirty** dollars; provided, that five dollars of any fees herein received by the
6 collector shall be paid into the county or city treasury as provided by law and ~~[twenty]~~ **twenty-**
7 **five** dollars shall be paid into the county employees' retirement fund created by sections 50.1000
8 to 50.1200.

Section B. The provisions of section A of this act shall become effective January 1,
2 2018.

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