SECOND REGULAR SESSION

HOUSE BILL NO. 2457

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TAYLOR.

AN ACT

To repeal sections 139.053, 140.010, and 140.730, RSMo, and to enact in lieu thereof three new
sections relating to property tax.

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

Section A. Sections 139.053, 140.010, and 140.730, RSMo, are repealed and three new
2 sections enacted in lieu thereof, to be known as sections 139.053, 140.010, and 140.730, to read
3 as follows:

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 property
3 taxes which are owed, at the option of the taxpayer, on an annual, semiannual or quarterly basis
4 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.

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.

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, who pay tax obligations which they service
24   from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation,
25   as amended.
26   **6. Notwithstanding any provision of this section or any other provision of law to the**
27   **contrary, real and personal property taxes shall be deemed delinquent if such taxes remain**
28   **unpaid on the first day of March of the same year in which such taxes become due.**
          140.010. All real estate upon which the taxes remain unpaid on the first day of **[January,**
2   **annually,] March of the same year in which such taxes become due** are delinquent, and the
3   county collector shall enforce the lien of the state thereon, as required by this chapter. Any
4   failure to properly return the delinquent list, as required by this chapter, in no way affects the
5   validity of the assessment and levy of taxes, nor of the foreclosure and sale by which the
6   collection of the taxes is enforced, nor in any manner affects the lien of the state on the
7   delinquent real estate for the taxes unpaid thereon.
          140.730. 1. Tangible personal property taxes assessed on and after January 1, 1946, and
2   all personal taxes delinquent at that date, shall constitute a debt, as of the date on which such
3   taxes were levied for which a personal judgment may be recovered against the party assessed
4   with such taxes before any court of this state having jurisdiction.
5   2. All actions commenced pursuant to this law shall be prosecuted in the name of the
6   state of Missouri, at the relation and to the use of the collector and against the person or persons
7   named in the tax bill, and in one petition and in one count thereof may be included the said taxes
8   for all such years as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill
9   or bills of said personal back taxes duly authenticated by the certificate of the collector and filed
10   with the petition; and said tax bill or tax bills so certified shall be prima facie evidence that the
11   amount claimed in said suit is just and correct, and all notices and process in suits pursuant to
12   this chapter shall be sued and served in the same manner as in civil actions, and the general laws
13   of this state as to practice and proceedings and appeals and writs of error in civil cases shall
14   apply, as far as applicable, to the above actions; provided, however, that in no case shall the state,
15   county, city or collector be liable for any costs nor shall any be taxed against them or any of
16   them.

17   3. For the purpose of this chapter, personal tax bills shall become delinquent on the first
18   day of [January] **March** [following] **of** the **same** year the taxes are due, and suits thereon may
19   be instituted on and after the first day of [February] **April** following, and within three years from
20   said day. If the collector, after using due diligence, is unable to collect any personal property
21   taxes charged in the delinquent tax list within three years following the year the taxes are due,
22   the collector may remove such personal property taxes from the delinquent or back taxes books
23   in the same manner as real estate is removed under section 137.260. Such abated amounts shall
24   be reported on the annual settlement made by a collector of revenue.
25   4. Said personal tax shall be presented and allowed against the estates of deceased or
26   insolvent debtors, in the same manner and with like effect, as other indebtedness of said debtors.
27   The remedy hereby provided for the collection of personal tax bills is cumulative, and shall not
28   in any manner impair other methods existing or hereafter provided for the collection of the same.

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