#### FIRST REGULAR SESSION

# HOUSE BILL NO. 587

### **102ND GENERAL ASSEMBLY**

#### INTRODUCED BY REPRESENTATIVE OWEN.

0278H.02I

DANA RADEMAN MILLER, Chief Clerk

## AN ACT

To repeal sections 140.980, 140.981, 140.982, 140.983, 140.985, 140.986, 140.987, 140.991, 140.1000, 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.270, 141.290, 141.300, 141.320, 141.330, 141.360, 141.440, 141.520, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.680, 141.700, 141.820, 141.830, 141.840, 141.850, 141.860, 141.870, 141.880, 141.890, 141.900, 141.910, 141.920, 141.930, 141.931, 141.940, 141.950, 141.960, 141.970, 141.980, 141.1009, and 249.255, RSMo, and to enact in lieu thereof thirty-four new sections relating to land bank agencies, with penalty provisions.

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

Section A. Sections 140.980, 140.981, 140.982, 140.983, 140.985, 140.986, 140.987,

- 2 140.991, 140.1000, 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.270, 141.290,
- 3 141.300, 141.320, 141.330, 141.360, 141.440, 141.520, 141.535, 141.540, 141.550, 141.560,
- 4 141.570, 141.580, 141.610, 141.680, 141.700, 141.820, 141.830, 141.840, 141.850, 141.860,
- 5 141.870, 141.880, 141.890, 141.900, 141.910, 141.920, 141.930, 141.931, 141.940, 141.950,
- 6 141.960, 141.970, 141.980, 141.1009, and 249.255, RSMo, are repealed and thirty-four new
- 7 sections enacted in lieu thereof, to be known as sections 140.980, 140.981, 140.982, 140.983,
- 8 140.985, 140.986, 140.987, 140.991, 140.1000, 140.1009, 140.1012, 141.220, 141.230,
- 9 141.270, 141.290, 141.300, 141.320, 141.330, 141.360, 141.440, 141.520, 141.535, 141.540,
- 10 141.550, 141.560, 141.570, 141.580, 141.610, 141.680, 141.700, 141.821, 141.980,
- 11 141.1009, and 249.255, to read as follows:

140.980. 1. Sections 140.980 to 140.1015 shall be known and may be cited as the

2 "Land Bank Act".

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.

- 2. As used in sections 140.980 to 140.1015, the following terms mean:
  - (1) "Ancillary parcel", a parcel of real estate acquired by a land bank agency other than any sale conducted under section 140.190, 140.240, or 140.250;
  - (2) "Land bank agency", an agency established by a city **or county** under the authority of section 140.981 **but excluding any agency in:**
  - (a) Any county with more than eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than seventy thousand but fewer than eighty thousand inhabitants; or
  - (b) Any county with more than seven hundred thousand but fewer than eight hundred thousand inhabitants;
  - (3) "Land taxes", taxes on real property or real estate, including the taxes both on the land and the improvements thereon;
  - (4) "Political subdivision", any county, city, town, village, school district, library district, or any other public subdivision or public corporation that has the power to tax;
  - (5) "Reserve period taxes", land taxes assessed against any parcel of real estate sold or otherwise disposed of by a land bank agency for the first three tax years following such sale or disposition;
- 20 (6) "Tax bill", real estate taxes and the lien thereof, whether general or special, levied 21 and assessed by any taxing authority;
  - (7) "Taxing authority", any governmental, managing, administering, or other lawful authority, now or hereafter empowered by law to issue tax bills.
  - 140.981. 1. (1) Any [home rule city with more than seventy-one thousand but fewer than seventy-nine thousand inhabitants-] city with one thousand five hundred or more inhabitants may establish a land bank agency for the management, sale, transfer, and other disposition of interests in real estate owned by such land bank agency.
    - (2) Upon request by:
  - (a) Any city with less than one thousand five hundred inhabitants located in a noncharter county other than a county with more than eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than seventy thousand but fewer than eighty thousand inhabitants; or
  - (b) Any unincorporated community located in a noncharter county other than a county with more than eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than seventy thousand but fewer than eighty thousand inhabitants,

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the county commission shall establish a land bank agency for the management, sale, transfer, and other disposition of interests in real estate owned by such land bank 17 agency.

- (3) Any [such] land bank agency established under subdivisions (1) or (2) of this subsection shall be established to foster the public purpose of returning land, including land that is in a nonrevenue-generating, nontax-producing status, to use in private ownership.
- (4) A city described under subdivision (1) of this subsection may, and a county described under subdivision (2) of this subsection shall, establish a land bank agency by ordinance, resolution, or rule, as applicable.
- 2. A land bank agency established by a city shall not own any interest in real estate located wholly or partially outside the city that established the land bank.
- 3. The beneficiaries of the land bank agency shall be the taxing authorities that held or owned tax bills against the respective parcels of real estate acquired by such land bank agency pursuant to a sale conducted under section 140.190, 140.240, or 140.250, and their respective interests in each parcel of real estate shall be to the extent and in proportion to the priorities determined by the court on the basis that the principal amount of their respective tax bills bore to the total principal amount of all of the tax bills described in the judgment.
- 4. A land bank agency created under the land bank act shall be a public body corporate and politic and shall have permanent and perpetual duration until terminated and dissolved in accordance with the provisions of section 140.1012.

140.982. The governing body of the city establishing a land bank agency, [or] the chief administrative officer of the city establishing a land bank agency, or the governing body of the county establishing a land bank agency shall have the power to organize and reorganize the executive, administrative, clerical, and other departments of the land bank agency and to fix the duties, powers, and compensation of all employees, agents, and 6 consultants of the land bank agency. A land bank agency may employ a secretary, an executive director, its own counsel and legal staff, technical experts, and other agents and employees, permanent or temporary, as it may require and may determine the qualifications and fix the compensation and benefits of such persons. A land bank agency may also enter into contracts and agreements with political subdivisions for staffing services to be provided to the land bank agency by political subdivisions or agencies or departments thereof, or for a land bank agency to provide such staffing services to political subdivisions or agencies or departments thereof.

140.983. A land bank agency established under the land bank act shall have all powers necessary or appropriate to carry out and effectuate the purposes and provisions of the land bank act, including the following powers in addition to those herein otherwise granted:

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4 (1) To adopt, amend, and repeal bylaws for the regulation of its affairs and the 5 conduct of its business;

- (2) To sue and be sued, in its own name, and plead and be impleaded in all civil actions including, but not limited to, actions to clear title to property of the land bank agency;
  - (3) To adopt a seal and to alter the same at pleasure;
- 9 (4) To borrow from private lenders, political subdivisions, the state, and the federal 0 government as may be necessary for the operation and work of the land bank agency;
  - (5) To issue notes and other obligations according to the provisions of this chapter;
  - (6) To procure insurance or guarantees from political subdivisions, the state, the federal government, or any other public or private sources of the payment of any bond, note, loan, or other obligation, or portion thereof, incurred by the land bank agency and to pay any fees or premiums in connection therewith;
  - (7) To enter into contracts and other instruments necessary, incidental, or convenient to the performance of its duties and the exercise of its powers including, but not limited to, agreements with other land bank agencies and with political subdivisions for the joint exercise of powers under this chapter;
- 20 (8) To enter into contracts and other instruments necessary, incidental, or convenient 21 to:
  - (a) The performance of functions by the land bank agency on behalf of political subdivisions, or agencies or departments thereof; or
  - (b) The performance by political subdivisions, or agencies or departments thereof, of functions on behalf of the land bank agency;
  - (9) To make and execute contracts and other instruments necessary or convenient to the exercise of the powers of the land bank agency. Any contract or instrument if signed both by the executive director of the land bank agency and by the secretary, assistant secretary, treasurer, or assistant treasurer of the land bank agency, or by an authorized facsimile signature of any such positions, shall be held to have been properly executed for and on its behalf;
- 32 (10) To procure insurance against losses in connection with the property, assets, or activities of the land bank agency;
- 34 (11) To invest the moneys of the land bank agency, including amounts deposited in 35 reserve or sinking funds, at the discretion of the land bank agency in instruments, obligations, 36 securities, or property determined proper by the land bank agency and to name and use 37 depositories for its moneys;
- 38 (12) To enter into contracts for the management of, the collection of rent from, or the 39 sale of the property of the land bank agency;

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40 (13) To design, develop, construct, demolish, reconstruct, rehabilitate, renovate, 41 relocate, equip, furnish, and otherwise improve real property or rights or interests in real 42 property held by the land bank agency;

- (14) To fix, charge, and collect rents, fees, and charges for the use of the property of the land bank agency and for services provided by the land bank agency;
- (15) To acquire property, whether by purchase, exchange, gift, lease, or otherwise, except not property not wholly located in the city **or county** that established the land bank agency; to grant or acquire licenses and easements; and to sell, lease, grant an option with respect to, or otherwise dispose of, any property of the land bank agency;
- (16) To enter into partnerships, joint ventures, and other collaborative relationships with political subdivisions and other public and private entities for the ownership, management, development, and disposition of real property, except not for property not wholly located in the city that established the land bank agency; and
- (17) Subject to the other provisions of this chapter and all other applicable laws, to do all other things necessary or convenient to achieve the objectives and purposes of the land bank agency or other laws that relate to the purposes and responsibility of the land bank agency.
- 140.985. 1. A land bank agency shall hold in its own name all real property acquired by such land bank agency irrespective of the identity of the transferor of such property.
- 2. A land bank agency shall maintain and make available for public review and inspection an inventory and history of all real property the land bank agency holds or formerly held. This inventory and history shall be available on the land bank agency's website and include at a minimum:
  - (1) Whether a parcel is available for sale;
    - (2) The address of the parcel if an address has been assigned;
  - (3) The parcel number if no address has been assigned;
- 10 (4) The year that a parcel entered the land bank agency's inventory;
  - (5) Whether a parcel has sold; and
- 12 (6) If a parcel has sold, the name of the person or entity to which it was sold.
- 3. The land bank agency shall determine and set forth in policies and procedures the general terms and conditions for consideration to be received by the land bank agency for the transfer of real property and interests in real property. Consideration may take the form of monetary payments and secured financial obligations, covenants, and conditions related to the present and future use of the property; contractual commitments of the transferee; and such other forms of consideration as the land bank agency determines to be in the best interest of its purpose.

20 4. A land bank agency may convey, exchange, sell, transfer, lease, grant, release and 21 demise, pledge, and hypothecate any and all interests in, upon, or to property of the land bank 22 agency. A land bank agency may gift any interest in, upon, or to property to the city that 23 established the land bank agency.

- 5. A city may, in its resolution or ordinance creating a land bank agency, establish a hierarchical ranking of priorities for the use of real property conveyed by such land bank agency, subject to subsection 7 of this section, including, but not limited to:
  - (1) Use for purely public spaces and places;
  - (2) Use for affordable housing:
  - (3) Use for retail, commercial, and industrial activities;
  - (4) Use as wildlife conservation areas; and
- (5) Such other uses and in such hierarchical order as determined by such city or 32 county.

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- If a city or county, in its resolution or ordinance creating a land bank agency, establishes priorities for the use of real property conveyed by the land bank agency, such priorities shall be consistent with and no more restrictive than municipal or county planning and zoning ordinances.
- 6. The land bank agency may delegate to officers and employees the authority to 39 enter into and execute agreements, instruments of conveyance, and all other related documents pertaining to the conveyance of property by the land bank agency.
  - 7. A land bank agency shall only accept written offers equal to or greater than the full amount of all tax bills, interest, penalties, attorney's fees, and costs on real property to purchase the real property held by the land bank agency.
  - 8. When any parcel of real estate acquired by a land bank agency is sold or otherwise disposed of by such land bank agency, the proceeds therefrom shall be applied and distributed in the following order:
    - (1) To the payment of the expenses of the sale;
  - (2) To fulfill the requirements of the resolution, indenture, or other financing documents adopted or entered into in connection with bonds, notes, or other obligations of the land bank agency, to the extent that such requirements may apply with respect to such parcel of real estate;
- 52 (3) To the balance to be retained by the land bank agency to pay the salaries and other expenses of such land bank agency and of its employees as provided for in its annual budget; 53 54 and
- 55 (4) Any funds in excess of those necessary to meet the expenses of the annual budget of the land bank agency in any fiscal year and a reasonable sum to carry over into the next

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fiscal year to assure that sufficient funds will be available to meet initial expenses for that next fiscal year, exclusive of net profit from the sale of ancillary parcels, shall be paid to the respective taxing authorities that, at the time of the distribution, are taxing the real property from which the proceeds are being distributed. The distributions shall be in proportion to the amounts of the taxes levied on the properties by the taxing authorities. Distribution shall be made on January first and July first of each year, and at such other times as the land bank agency may determine.

- 9. When any ancillary parcel is sold or otherwise disposed of by such land bank agency, the proceeds therefrom shall be applied and distributed in the following order:
  - (1) To the payment of all land taxes and related charges then due on such parcel;
  - (2) To the payment of the expenses of sale;
- (3) To fulfill the requirements of the resolution, indenture, or other financing documents adopted or entered into in connection with bonds, notes, or other obligations of the land bank agency, to the extent that such requirements may apply with respect to such parcel of real estate;
- (4) To the balance to be retained by the land bank agency to pay the salaries and other expenses of such land bank agency and of its employees as provided for in its annual budget; and
- (5) Any funds in excess of those necessary to meet the expenses of the annual budget of the land bank agency in any fiscal year, and a reasonable sum to carry over into the next fiscal year to assure that sufficient funds will be available to meet initial expenses for that next fiscal year, shall be paid in accordance with subdivision (4) of subsection 8 of this section.
- 10. If a land bank agency owns more than five parcels of real property in a single city block and no written offer to purchase any of those properties has been submitted to the agency in the past twelve months, the land bank agency shall reduce its requested price for those properties and advertise the discount publicly.
- 140.986. 1. No later than **[two] five** years from the date it acquired the property, a land bank agency shall either sell, put to a productive use, or show significant progress towards selling or putting to a productive use a parcel of real property. A productive use may be renting the property; demolishing all structures of the property; restoring property of historic value; or using the property for a community garden, park, or other open public space.
- 2. The governing body of the city **or county** may grant the land bank agency a one-8 year extension if the body determines by a majority vote that unforeseen circumstances have 9 delayed the sale or productive use of a parcel of property.

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3. If a land bank agency owns a parcel of real property that does not have a productive use after two years, or does not receive an extension under subsection 2 of this section, the property shall be offered for public sale using the procedures under sections 140.170 to 140.190.

- 140.987. 1. A land bank agency shall [ensure that any contract for the sale of residential property owned by the land bank agency shall have a clause that the buyer shall own the property for three years following the buyer's purchase of the property from the land bank. The clause shall state that a violation of those terms makes the buyer civilly liable to the land bank agency for an amount equal to twice the sale price of the property.] have discretion to require that any buyer demonstrate that the buyer is not the owner of any parcel of real estate within the municipality that created the land bank agency for which a tax bill has been delinquent for more than one year or is in violation of any municipal building or housing code.
- 2. No foreign or domestic corporation or limited liability company that has failed to appoint or maintain a registered agent under chapter 347 or 351 shall be eligible to buy property from the land bank agency. No foreign corporate entity shall be eligible to buy property from the land bank agency unless it has a certificate of authority to transact business in Missouri pursuant to section 351.572.
- 3. As a condition of the sale or other authorized conveyance of ownership of any parcel of land owned by the land bank agency to a private owner, such owner may be required to enter into a contract, which may be secured by a deed of trust in favor of the land bank agency, stipulating that such owner or the owner's successor agree that such owner or the owner's successor make certain improvements to the parcel. If the land bank agency finds by resolution that the terms of the contract have not been satisfied, the land bank agency shall be authorized to bring suit to recover damages for the breach and to seek a judicial foreclosure of the parcel pursuant to sections 443.190 to 443.260, except that upon final judgment of the court, title shall revert to the land bank agency without necessity of sale. As an alternative to, or in addition to, seeking a judicial foreclosure, the land bank agency may, only by gift, assign or convey its right to foreclose pursuant to sections 443.190 to 443.260 to any 501(c)(3) tax-exempt nonprofit organization or exercise the right of reentry pursuant to chapter 524, 527, or 534. The land bank agency or its assignee shall assume title to the land by filing a copy of the judgment with the recorder of deeds in the county where the property is located. Any property redeemed by the land bank agency under the provisions of this section shall be administered in the same manner as other property sold to the land bank agency.
- 140.991. 1. There shall be an annual audit of the affairs, accounts, expenses, and financial transactions of a land bank agency by a certified public accountant before April

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thirtieth of each year, which accountant shall be employed by the land bank agency on or before March first of each year. Certified copies of the audit shall be furnished to the city or county that established the land bank agency, and the city or county shall post the audit on its public website. Copies of the audit shall also be available for public inspection at the office of the land bank agency.

- 2. The land bank agency may be performance audited at any time by the state auditor or by the auditor of the city **or county** that established the land bank agency. The cost of such audit shall be paid by the land bank agency, and copies shall be made available to the public and posted on the land bank agency's website within thirty days of the completion of the audit.
- 140.1000. 1. No **board member or** employee of a land bank agency shall receive any compensation, emolument, or other profit directly or indirectly from the rental, management, acquisition, sale, demolition, repair, rehabilitation, use, operation, ownership, or disposition of any lands held by such land bank agency other than the salaries, expenses, and emoluments provided for in [the land bank act] sections 140.980 to 140.1015.
  - 2. No **member of the board or** employee of a land bank agency shall own, directly or indirectly, any legal or equitable interest in or to any lands held by such land bank agency other than the salaries, expenses, and emoluments provided for in sections 140.980 to 140.1015.
    - 3. A violation of this section is a class D felony.
- 4. The land bank agency **or board** may adopt supplemental rules and regulations addressing potential conflicts of interest and ethical guidelines for **board members and** land bank agency employees, provided that such rules and regulations are not inconsistent with **[this chapter] sections 140.980 to 140.1015** or any other applicable law.
- 140.1009. 1. A land bank agency shall be authorized to file an action to quiet title under section 527.150 as to any real property in which the land bank agency has an interest. For purposes of any and all such actions, the land bank agency shall be deemed to be the holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the land bank agency as an adequate petitioner in such action.
  - 2. Prior to the filing of an action to quiet title, the land bank agency shall conduct an examination of title to determine the identity of any and all persons and entities possessing a claim or interest in or to the real property. Service of the petition to quiet title shall be provided to all such interested parties by the following methods:
  - (1) Registered or certified mail to such identity and address as reasonably ascertainable by an inspection of public records;
    - (2) In the case of occupied real property, by first class mail addressed to "Occupant";
    - (3) By posting a copy of the notice on the real property;

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14 (4) By publication in a newspaper of general circulation in the city or county in 15 which the property is located; and

- (5) Such other methods as the court may order.
- 17 3. As part of the petition to quiet title, the land bank agency shall file an affidavit 18 identifying all parties potentially having an interest in the real property and the form of notice 19 provided.
- 20 4. The court shall schedule a hearing on the petition within ninety days following 21 filing of the petition and, as to all matters upon which an answer was not filed by an interested 22 party, the court shall issue its final judgment within one hundred twenty days of the filing of 23 the petition.
- 24 5. A land bank agency shall be authorized to join in a single petition to quiet title one 25 or more parcels of real property.
  - 140.1012. 1. A land bank agency may be dissolved as a public body corporate and politic no sooner than sixty calendar days after an ordinance or resolution for such dissolution is passed by the city **or county** that established the land bank agency.
  - 2. No less than sixty calendar days' advance written notice of consideration of such an ordinance or resolution of dissolution shall be given to the land bank agency, shall be published in a local newspaper of general circulation within such city or county, and shall be sent certified mail to each trustee of any outstanding bonds of the land bank agency.
  - 3. No land bank agency shall be dissolved while there remains any outstanding bonds, notes, or other obligations of the land bank agency unless such bonds, notes, or other obligations are paid or defeased pursuant to the resolution, indenture, or other financing document under which such bonds, notes, or other obligations were issued prior to or simultaneously with such dissolution.
- 4. Upon dissolution of a land bank agency pursuant to this section, all real property, personal property, and other assets of the land bank agency shall be transferred by appropriate 14 written instrument to and shall become the assets of the city or county that established the 16 land bank agency. Such city or county shall act expeditiously to return such real property to 17 the tax rolls and shall market and sell such real property using an open, public method that ensures the best possible prices are realized while ensuring such real property is returned to a suitable, productive use for the betterment of the neighborhood in which such real property is 19 20 located. Any such real property that was acquired by the dissolved land bank agency pursuant to a sale conducted under section 140.190, 140.240, or 140.250 shall be held by the city or county in trust for the tax bill owners and taxing authorities having an interest in any tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure and, upon the sale or other disposition of any such property by such city or county, the proceeds therefrom shall be applied and distributed in the following order:

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- 26 (1) To the payment of the expenses of sale;
- 27 (2) To the reasonable costs incurred by such city or county in maintaining and 28 marketing such property; and
- 29 (3) The balance shall be paid to the respective taxing authorities that, at the time of the distribution, are taxing the real property from which the proceeds are being distributed. 30
  - 141.220. The following words, terms and definitions, when used in sections 141.210 to 141.810 and sections 141.980 to 141.1015, shall have the meanings ascribed to them in this section, except where the text clearly indicates a different meaning:
- 4 (1) "Ancillary parcel" shall mean a parcel of real estate acquired by a land bank 5 agency other than:
  - (a) Pursuant to a deemed sale under subsection 3 of section 141.560;
  - (b) By deed from a land trust under subsection 1 of section 141.984; or
  - (c) Pursuant to a sale under [subdivision (2) of] subsection [2] 3 of section 141.550;
- (2) "Appraiser" shall mean a state licensed or certified appraiser licensed or certified pursuant to chapter 339 who is not an employee of the collector or collection authority; 10
- 11 (3) "Board" or "board of commissioners" shall mean the board of commissioners of a 12 land bank agency;
  - (4) "Collector" shall mean the collector of the revenue in any county affected by sections 141.210 to 141.810 and sections 141.980 to 141.1015;
  - "County" shall mean any county in this state [having a charter form of government, any county of the first class with a population of at least one hundred fifty thousand but less than one hundred sixty thousand and any county of the first class with a population of at least eighty-two thousand but less than eighty-five thousand];
  - (6) "Court" shall mean the circuit court of any county affected by sections 141.210 to 141.810 and sections 141.980 to 141.1015:
  - (7) "Delinquent land tax attorney" shall mean a licensed attorney-at-law, employed or designated by the collector as hereinafter provided;
  - (8) "Interested party", shall mean any person with a legal interest in a parcel of land affected by sections 141.210 to 141.810 and sections 141.980 to 141.1015. "Interested party" shall not include:
    - (a) The holder of the benefit or burden of any easement or right of way;
    - (b) The holder of a benefit or burden of a real covenant; or
- 28 (c) A leasehold owner of subsurface mineral, gas, or oil rights whose interest is 29 properly recorded and whose interest shall remain unaffected;
- 30 [(8)] (9) "Land bank agency", shall mean an agency created under section 141.980;
- 31 [(9)] (10) "Land taxes" shall mean taxes on real property or real estate and shall include the taxes both on land and the improvements thereon;

33 [(10)] (11) "Land trustees" and "land trust" shall mean the land trustees and land trust as the same are created by and described in section 141.700;

- [(11)] (12) "Municipality" shall include any incorporated city or town, or a part thereof, located in whole or in part within a county [of class one or located in whole or in part within a county with a charter form of government, which municipality now has or which may hereafter contain a population of two thousand five hundred inhabitants or more, according to the last preceding federal decennial census];
- [(12)] (13) "Person" shall mean any individual, [male or female,] firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver or trustee appointed by any state or federal court, trustee otherwise created, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;
- [(13)] (14) "Political subdivision" shall mean any county, city, town, village, school district, library district, or any other public subdivision or public corporation having the power to tax;
- [(14)] (15) "Reserve period taxes" shall mean land taxes assessed against any parcel of real estate sold or otherwise disposed of by a land bank agency for the first three tax years following such sale or disposition;
- [(15)] (16) "School district", "road district", "water district", "sewer district", "levee district", "drainage district", "special benefit district", "special assessment district", or "park district" shall include those located within a county as such county is described in this section;
- [(16)] (17) "Sheriff" and "circuit clerk" shall mean the sheriff and circuit clerk, respectively, of any county affected by sections 141.210 to 141.810 and sections 141.980 to 141.1015;
- [(17)] (18) "Tax bill" as used in sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall represent real estate taxes and the lien thereof, whether general or special, levied and assessed by any taxing authority;
- [(18)] (19) "Tax district" shall mean the state of Missouri and any county, municipality, school district, road district, water district, sewer district, levee district, drainage district, special benefit district, special assessment district, or park district, located in any municipality or county as herein described;
  - [(19)] (20) "Tax lien" shall mean the lien of any tax bill as defined in this section;
- [(20)] (21) "Taxing authority" shall include any governmental, managing, administering or other lawful authority, now or hereafter empowered by law to issue tax bills, the state of Missouri or any county, municipality, school district, road district, water district, sewer district, levee district, drainage district, special benefit district, special assessment district, or park district, affected by sections 141.210 to 141.810 and sections 141.980 to 141.1015.

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141.230. 1. The land tax collection law shall apply to all counties [of class one which are now operating under the provisions thereof or which may hereafter elect to] that have elected to operate under the provisions of sections 141.210 to 141.810 by adoption of a resolution or order of the county commission of such county[, except that counties of the first class not having a charter form of government may not elect to operate under the provisions of sections 141.210 to 141.810].

- 2. Alternatively, any county may, by adoption of a resolution or order of the county commission of such county, elect to operate under the provisions of sections 141.210 to 141.810 as a "partial opt-in county". After adoption of any such resolution or order, the collector for such county may elect to operate under the provisions of sections 141.210 to 141.810 for any parcel or parcels for which there is an unpaid tax bill for a period of at least two years after the date on which it became delinquent.
- 3. No county eligible to establish a land bank agency pursuant to section 140.1021 shall elect to operate as a partial opt-in county unless having first elected to establish a land bank agency as provided in section 140.1021.
- **4.** Any county commission so adopting such resolution or order shall file a certified copy thereof within ten days after the adoption of said resolution or order with the clerk of the county commission and with the collector of revenue for such county, and with the mayor and city collector or chief financial officer of each municipality in such county, as defined by section 141.220.
- [2.] 5. After the adoption of such resolution or order by such county commission, [any such] each municipality [may by resolution or ordinance of its proper governing authority elect to adopt and come within the provisions of the land tax collection law, and thereafter shall cooperate with such county under the provisions of sections 141.210 to 141.810. Any such county [or municipality] which shall, in the manner provided herein, have elected to come within the provisions of sections 141.210 to 141.810, in whole or in part, by adoption of such resolution, order or ordinance, may, after a period of one year from the effective date of such resolution, order or ordinance, adopt by similar means a resolution, order or ordinance, rescinding the election to adopt the provisions of the land tax collection law and certified copies of such resolution, order or ordinance shall be filed in the same manner as said original resolution, order or ordinance; provided, that such resolution, order or ordinance rescinding or nullifying the election to adopt the provisions of sections 141.210 to 141.810 shall not become effective for one year thereafter nor shall it invalidate or in any way affect any proceedings in rem for foreclosure which may have been instituted under the provisions of sections 141.210 to 141.810, but all such actions and proceedings so instituted while the provisions of said sections were in full force and effect shall be prosecuted to their

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conclusion and completion; provided further, that any county [or municipality] which may 38 have operated under sections 141.210 to 141.810 prior to the enactment of this section may 40 hereafter elect to terminate any further operation under sections 141.210 to 141.810 by proceeding in manner and form and to the same effect as though it had originally elected to 41 42 operate under the provisions of sections 141.210 to 141.810.

- [3.] 6. Any [city] municipality located partly within [and partly without] a [class one] county[, which city and county now are or hereafter may be operating] electing to operate in whole or in part under the provisions of sections 141.210 to 141.810, may collect its delinquent tax bills imposed against real property located in that part of such city situated within such class one county, pursuant to the provisions of sections 141.210 to 141.810 shall cooperate with such county under the provisions of sections 141.210 to 141.810; provided, however, that tax bills imposed against real estate, located in that part of such [eity] municipality outside of the limits of any such [elass one] county, shall be collected under [the provisions of the charter of any such city, or under such other provisions as may be provided by law.
- 141.270. 1. On or before the fifth day of January in each year, all taxing authorities and any other tax bill owner shall, and any other tax bill owner may, file with the collector [eight copies of] a list on a form approved by the collector, of all parcels of real estate affected by tax liens held and owned by such taxing authority or person which have been delinquent for two years or more. Such list shall also include all delinquent tax bills for any and all years.
- 2. The taxing authority or person filing such list shall pay to the collector a filing fee of one dollar and fifty cents for each parcel of real estate described therein, which fee shall be charged against each parcel and collected and accounted for by the collector as other costs.
- 3. No school district nor any other taxing authority whose taxes are required by law to be collected by the collector shall file any list nor pay the filing fee herein provided.
- 4. If the taxes of any taxing authority are two or more years delinquent, the other taxing authorities [shall,] and other tax bill owners [may,] shall include in the said list all tax 14 liens against the said parcel, even though [they] the taxes are not two years delinquent.
  - 141.290. 1. The collector shall compile lists of all state, county, school, and other tax bills collectible by [him which] the collector that are delinquent according to [his] the collector's records, and [he] the collector shall combine such lists with the list filed by any taxing authority or tax bill owner.
  - 2. For partial opt-in counties, the collector shall decide which tax-delinquent parcels shall proceed according to the provisions contained herein. The remaining parcels shall proceed under such other provisions as may be provided by law.

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- 8 3. The collector shall assign a serial number to each parcel of real estate in each list and if suit has been filed in the circuit court of the county on any delinquent tax bill included in any list, the collector shall give the court docket number of such suit and some appropriate designation of the place where such suit is pending, and such pending suit so listed in any 11 petition filed pursuant to the provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall, without further procedure or court order, be deemed to be consolidated 13 with the suit brought under sections 141.210 to 141.810 and sections 141.980 to 141.1015, and such pending suit shall thereupon be abated. 15
  - [3-] 4. The collector shall deliver such combined lists to the delinquent land tax attorney from time to time but not later than April [the] first of each year.
- [4.] 5. The delinquent land tax attorney shall incorporate such lists in petitions in the form prescribed in section 141.410, and shall file such petitions with the circuit clerk not later than June first of each year. 20
  - 141.300. 1. The collector shall receipt for the aggregate amount of such delinquent tax bills appearing on the list or lists filed with [him] the collector under the provisions of section 141.290, which receipt shall be held by the owner or holder of the tax bills or by the treasurer or other corresponding financial officer of the taxing authority so filing such list with the collector.
- 2. The collector shall, on or before the fifth day of each month, file with the owner or holder of any tax bill or with the treasurer or other corresponding financial officer of any taxing authority, a detailed statement, verified by affidavit, of all taxes collected by [him] the collector during the preceding month which appear on the list or lists received by [him] the collector, and shall, on or before the fifteenth day of the month, pay the same, less [his] the collector's commissions and costs payable to the county, to the tax bill owner or holder or to the treasurer or other corresponding financial officer of any taxing authority; provided, however, that the collector shall be given credit for the full amount of any tax bill [which is 13 bid in by the land trustees and where title to the real estate described in such tax bill is taken 15 by [the] a land trust, or which is bid [in] on by a land bank agency and where title to the real estate described in such tax bill is taken by such land bank agency pursuant to a deemed sale 16 under subsection 3 of section 141.560, or which is included in the bid of a land bank agency and where title to the real estate described in such tax bill is taken by such land bank agency pursuant to a sale under [subdivision (2) of] subsection [2] 3 of section 141.550.
  - 141.320. 1. The collector shall at [his] the collector's option appoint a delinquent land tax attorney [at a compensation of ten thousand dollars per year], to be compensated as necessary for the performance of the collector's duties under this chapter, or in counties having a county counselor, the collector shall at [his] the collector's option designate the

county counselor and such of [his] the collector's assistants as shall appear necessary to act as the delinquent land tax attorney.

- 2. A delinquent land tax attorney who is not the county counselor, with the approval of the collector, may appoint one or more assistant delinquent land tax attorneys [at salaries of not less than two hundred dollars and not more than four hundred dollars per month,] and such clerical employees as may be necessary, [at salaries to be fixed by the collector at not less than three hundred dollars and not more than four hundred dollars per month] to be compensated as necessary for the performance of duties under this chapter; and the appointed delinquent tax attorney may incur such reasonable expenses as are necessary for the performance of [his] the attorney's duties.
- 3. The delinquent land tax attorney and [his] the attorney's assistants shall perform legal services for the collector and shall act as attorney for [him] the collector in the prosecution of all suits brought for the collection of land taxes; but [they] the attorney and the collector shall not perform legal services for the land trust or any land bank agency.
- 4. Salaries and expenses of a delinquent land tax attorney who is not also the county counselor, [his] the attorney's assistants, and [his] the attorney's employees shall be paid monthly out of the treasury of the county from the same funds as employees of the collector whenever the funds provided for by sections 141.150, 141.270, and 141.620 are not sufficient for such purpose.
- 5. The compensation herein provided shall be the total compensation for a delinquent land tax attorney who is not also a county counselor, [his] and the attorney's assistants and employees[, and when the compensation received by him or owing to him by the collector exceeds ten thousand dollars in any one calendar year by virtue of the sums charged and collected pursuant to the provisions of section 141.150, the surplus shall be credited and applied by the collector to the expense of the delinquent land tax attorney and to the compensation of his assistants and employees, and any sum then remaining shall be paid into the county treasury on or before the first day of March of each year and credited to the general revenue fund of the county].
- 6. A delinquent land tax attorney who is not also the county counselor shall make a return quarterly to the county commission of such county of all compensation received by [him] the attorney, and of all amounts owing to [him] the attorney by the collector, and of all salaries and expenses of any assistants and employees, stating the same in detail, and verifying such amounts by [his] affidavit.
- 7. The attorney's fees shall be taxed as costs in the suit and collected as other costs.
- 141.330. The collector annually may appoint one delinquent land tax clerk in each office lawfully maintained by [him] the collector in the county [at a salary of four thousand

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eight hundred dollars per year; except, that in first class counties not having a charter form of government the delinquent land tax clerks shall receive salaries of not less than four thousand eight hundred dollars and not more than five thousand four hundred dollars per year, payable monthly out of the treasury of the county from the same funds from which the collector and his other employees are paid to be compensated as necessary for the performance of the clerk's duties under this chapter.

141.360. All suits for the foreclosure of tax liens brought by the collector shall name [him] the collector only by the title of [his] the collector's office and all such suits shall be brought directly against the real estate subject to the tax lien or liens to be foreclosed[, and shall not name any person as defendant].

141.440. 1. The collector shall also cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, within thirty days after the filing of such petition, a [brief] notice of the [filing of the suit] petition, to the persons named in the petition as being the last known persons in whose names tax bills affecting the respective parcels of 5 real estate described in said petition were last billed or charged on the books of the collector, or the last known owner of record, if different, and to the addresses of said persons upon said records of the collector. The terms "restricted", "registered" or "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous place, where it will not be obliterated, the endorsement "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt or a statement by the postal authorities that the addressee refused to receive and receipt for such mail. If the notice is returned to the collector by the postal 12 authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt for the notice as shown by the return receipt, then the collector shall make a search of 14 the records maintained by the county, including those kept by the recorder of deeds, to discern 15 the name and address of any person who, from such records, appears as a successor to the person to whom the original notice was addressed, and to cause another notice to be mailed to 16 such person. The collector shall prepare and file with the circuit clerk at least thirty days 17 18 before judgment is entered by the court on the petition an affidavit reciting to the court any 19 name, address and serial number of the tract of real estate affected by any such notices of suit that are undeliverable because of an addressee's refusal to receive and receipt for the same, or 20 of any notice otherwise nondeliverable by mail, or in the event that any name or address does 21 not appear on the records of the collector, then of that fact. The affidavit in addition to the 22 recitals set forth above shall also state reason for the nondelivery of such notice. 23

2. The collector shall prepare and send, by first-class mail, a copy of the petition within thirty days after the filing of such a petition to the occupant of such parcel or property.

141.520. 1. After the judgment of foreclosure has been entered, or, after a motion for a new trial has been overruled, or, if an appeal be taken from such judgment and the judgment has been affirmed, after the sheriff shall have been notified by any party to the suit that such judgment has been affirmed on appeal and that the mandate of the appellate court is on file with the circuit clerk, there shall be a waiting period of six months before any advertisement of sheriff's sale shall be published.

- 2. If any such parcel of real estate be not redeemed, or if no written contract providing for redemption be made within six months after the date of the judgment of foreclosure, if no motion for rehearing be filed, and, if filed, within six months after such motion may have been overruled, or, if an appeal be taken from such judgment and the judgment be affirmed, within six months after the sheriff shall have been notified by any party to the suit that such judgment has been affirmed on appeal and that the mandate of the appellate court is on file with the circuit clerk, the sheriff shall commence to advertise the real estate described in the judgment and shall fix the date of sale within thirty days after the date of the first publication of the notice of sheriff's sale as herein provided, and shall at such sale proceed to sell the real estate.
- 3. Any provisions of this chapter to the contrary notwithstanding, the owner of any parcel of real property against which a judgment has been rendered shall not have the right to redeem such property from said judgment if at the time of judgment such property is assessed as residential property and the judgment finds the property has been vacant for a period of not less than six months prior to the judgment. After a judgment as provided for in this section becomes final, the waiting period shall not apply to such judgment and a sale under execution of the judgment shall be immediately held as provided under the applicable provisions of this chapter.
- 4. No later than one hundred twenty days prior to the sheriff's sale, the collector shall obtain from a licensed title company or attorney a title search that includes all conveyances, liens, and charges against the real estate involved in the suit for any parcel of real estate against which the collector has obtained a judgment under section 141.500 and for which it has been decreed that the lien upon the parcels of real estate described in the tax bill be foreclosed and such real estate sold by the sheriff. The charge of said title search may be recovered from the proceeds of the sale under section 141.580.
- 5. After obtaining a title search, the collector shall initiate a search of the following records to identify and locate interested parties and addresses reasonably calculated to apprise interested parties of the suit:
  - (1) Land title records in the office of the county recorder of deeds;
  - (2) Tax records in the office of the local treasurer;
  - (3) Tax records in the office of the local assessor;

- 38 (4) A search of court records in Missouri CaseNet; and
  - (5) For a business entity, records filed with the secretary of state.

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The collector may also incur reasonable costs for web-based investigatory searches to supplement the search for interested parties and addresses. The reasonable cost of locating interested parties and addresses for notice may be recovered from the proceeds of the sale under section 141.580.

- 6. No later than thirty days prior to the sheriff's sale, the collector shall send notice of the sale to all interested parties at the address most likely to apprise interested parties of the sale. The notice shall provide the date, time, and place of the sale and shall also state that the parcel may be redeemed prior to the sale as specified in sections 141.420 and 141.530. The notice required by this subsection shall be mailed first class, postage prepaid. The cost of notice under this subsection may be recovered from the proceeds of the sale under section 141.580.
- 7. No later than twenty days prior to the sheriff's sale, the sheriff shall enter upon the parcel subject to foreclosure of these tax liens and post a written informational notice in a conspicuous location, attached to a structure, and intended to be visible by the nearest public right-of-way. This notice shall describe the parcel and advise that it is the subject of delinquent land tax collection proceedings brought pursuant to sections 141.210 to 141.810 and sections 141.980 to 141.1015 and that it may be sold for the payment of delinquent taxes at a sale to be held at a certain time, date, and place and shall also contain the tax identification number and the phone number and address of the collector as well as a prohibition against removal unless the parcel has been redeemed. The notice shall be not less than eight inches by ten inches and shall be laminated or otherwise sufficiently weatherproof to withstand normal exposure to rain, snow, and other conditions. The sheriff shall document, by time-stamped photograph, compliance with this section, make said documentation generally available upon request, and provide verification by affidavit of compliance with this section. The cost of notice under this subsection may be recovered from the proceeds of the sale under section 141.580.
- 8. In addition to the other notice requirements of this section, no later than twenty days prior to the sheriff's sale, the sheriff shall attempt in-person notice that shall describe the parcel and advise that it is the subject of delinquent land tax collection proceedings brought pursuant to sections 141.210 to 141.810 and sections 141.980 to 141.1015; that shall state that it may be sold for the payment of delinquent taxes at a sale to be held at a certain time, date, and place; and that shall also contain the tax identification number and the phone number and address of the collector. In-person

notice may be provided to any person found at the parcel. The sheriff shall note the date and time of attempted notice and the name, description, or other identifying information regarding the person to whom notice was attempted. The sheriff shall document compliance with this section, make said documentation generally available upon request, and provide verification by affidavit of compliance with this section. The cost of notice under this subsection may be recovered from the proceeds of the sale under section 141.580.

- 141.535. 1. [In any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants,] The court shall stay the sale of any [tax] parcel to be sold under execution of a tax foreclosure judgment obtained under this chapter, which is the subject of an action filed under sections 447.620 to 447.640, provided that the party which has brought such an action has paid into the circuit court the principal amount of all land taxes then due and owing under the tax foreclosure judgment, exclusive of penalties, interest, [attorney] attorney's fees, and court costs, prior to the date of any proposed sale under execution. [The party bringing such action shall provide written notice of the filing of the action to the court administrator and file with the circuit court in which the action is pending a certificate that such notice has been provided to the court administrator.]
- 2. Upon the granting by the court of temporary possession of any property under section 447.632 [and again upon the approval by the court of a sheriff's deed under section 447.625], the circuit court shall direct payment to the county collector of all principal land taxes theretofore paid into the circuit court. In addition, in any order granting a [sheriff's] final judgment and deed under section 447.625 or 447.640, the court shall also order the permanent extinguishment of [liability against the grantee of the sheriff's deed, and all successors in interest; excepting however, any defendant in such action, for penalties, interest, attorney fees, and court costs arising from actions to collect delinquent land taxes due on the subject property. The funds paid into the court for land taxes shall then be paid to the county collector. If an owner of such a property moves the court for restoration of the subject property under section 447.638, the owner shall pay into the circuit court all land tax amounts currently due and owing on the property, including all statutory penalties, interest, attorney fees, and court costs retroactive to the date of accrual] penalties and interest arising from actions to collect delinquent land taxes due on the parcel against the grantee of said deed and all successors in interest, excepting, however, any defendant in such action.
- 3. [If the party which brought the action under sections 447.620 to 447.640 dismisses its action prior to gaining temporary possession of the property, it shall recover any amounts paid into the circuit court prior to that date for principal land taxes.

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- 4. In the event that If an owner of the [tax] parcel [regains] moves the court for 30 restoration of possession under section 447.638, the party which brought the action under 31 32 sections 447.620 to 447.640 shall recover from that owner an amount equal to that paid into 33 the court by said party and paid to the county collector under this section, and shall be granted judgment thereon owner shall pay into the circuit court all land tax amounts currently due and owing on the property, including all statutory penalties, interest, attorney's fees, 35 and court costs retroactive to the date of accrual. Upon an order granting the 37 restoration of possession to an owner under section 447.638, the court shall order that the funds paid into the court under subsection 2 of this section be returned to the payer 38 and that the funds paid to the court under this section be paid out to the collector. 39
  - 4. If the party that brought the action under sections 447.620 to 447.640 dismisses its action prior to an order of temporary possession of the property, the party shall recover any amounts paid into the circuit court prior to that date for principal land taxes.
  - 141.540. 1. In any county at a certain front door of whose courthouse sales of real estate are customarily made by the sheriff under execution, the sheriff shall advertise for sale and sell the respective parcels of real estate ordered sold by [him or her] the sheriff pursuant to any judgment of foreclosure by any court pursuant to sections 141.210 to 141.810 and 141.980 to 141.1015 at any of such courthouses, but the sale of such parcels of real estate shall be held at the same front door as sales of real estate are customarily made by the sheriff under execution.
  - 2. Such advertisements may include more than one parcel of real estate, and shall be in substantially the following form:

10	NOTICE OF SHERIFF'S
11	SALE UNDER JUDGMENT OF
12	FORECLOSURE OF LIENS FOR
13	DELINQUENT LAND TAXES
14	No
15	In the Circuit Court of County, Missouri.
16	In the Matter of Foreclosure of Liens for Delinquent Land Taxes
17	Collector of Revenue of County, Missouri, Plaintiff,
18	vs.
19	Parcels of Land encumbered with Delinquent Tax Liens, Defendants.
20	WHEREAS, judgment has been rendered against parcels of real estate
21	for taxes, interest, penalties, attorney's fees and costs with the serial
22	numbers of each parcel of real estate, the description thereof, the name
23	of the person appearing in the petition in the suit, and the total amount

24	of the judgment against each such parcel for taxes, interest, penalties,
25	attorney's fees and costs, all as set out in said judgment and described
26	in each case, respectively, as follows: (Here set out the respective serial
27	numbers, descriptions, names and total amounts of each judgment, next
28	above referred to.) and,
29	WHEREAS, such judgment orders such real estate sold by the
30	undersigned sheriff, to satisfy the total amount of such judgment,
31	including interest, penalties, attorney's fees and costs,
32	NOW, THEREFORE,
33	Public Notice is hereby given that I, Sheriff of County,
34	Missouri, will sell such real estate, parcel by parcel, at public auction,
35	to the highest bidder, for cash, between the hours of nine o'clock A.M.
36	and five o'clock P.M., at the front door of the County
37	Courthouse in, Missouri, on, the day of
38	_, 20, and continuing from day to day thereafter, to satisfy the
39	judgment as to each respective parcel of real estate sold. If no
40	acceptable bids are received as to any parcel of real estate, said parcel
41	shall be sold to the Land Trust of (insert name of County),
42	Missouri or Land Bank of [the City of] (insert name of
43	municipality or county), Missouri.
44	Any bid received shall be subject to confirmation by the court.
45	
46	Sheriff of County, Missouri
47	
48	Delinquent Land Tax Attorney
49	Address:
50	First Publication, 20
51	3. Such advertisement shall be published four times, once a week, upon the same day
52	of each week during successive weeks prior to the date of such sale, in an online publication
53	or a daily newspaper of general circulation regularly published in the county, qualified
54	according to law for the publication of public notices and advertisements.
55	[4. In addition to the provisions herein for notice and advertisement of sale, the
56	county collector shall enter upon the property subject to foreclosure of these tax liens and post
57	a written informational notice in any conspicuous location thereon. This notice shall describe
58	the property and advise that it is the subject of delinquent land tax collection proceedings
59	before the circuit court brought pursuant to sections 141.210 to 141.810 and 141.980 to

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141.1015 and that it may be sold for the payment of delinquent taxes at a sale to be held at ten o'clock a.m., date and place, and shall also contain a file number and the address and phone number of the collector. If the collector chooses to post such notices as authorized by this subsection, such posting must be made not later than the fourteenth day prior to the date of the sale.

5. The collector shall, concurrently with the beginning of the publication of sale, cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, a brief notice of the date, location, and time of sale of property in foreclosure of tax liens pursuant to sections 141.210 to 141.810 and 141.980 to 141.1015, to the persons named in the petition as being the last known persons in whose names tax bills affecting the respective parcels of real estate described in said petition were last billed or charged on the books of the collector, or the last known owner of record, if different, and to the addresses of said persons upon said records of the collector. The terms "restricted", "registered" or "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous place, where it will not be obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt or a statement by the postal authorities that the addressee refused to receive and receipt for such mail. If the notice is returned to the collector by the postal authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt for the notice as shown by the return receipt, then the collector shall make a search of the records maintained by the county, including those kept by the recorder of deeds, to discern the name and address of any person who, from such records, appears as a successor to the person to whom the original notice was addressed, and to cause another notice to be mailed to such person. The collector shall prepare and file with the circuit clerk prior to confirmation hearings an affidavit reciting to the court any name, address and serial number of the tract of real estate affected of any such notices of sale that are undeliverable because of an addressee's refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail, or in the event that any name or address does not appear on the records of the collector, then of that fact. The affidavit in addition to the recitals set forth above shall also state reason for the nondelivery of such notice.

6. The collector may, at his or her option, concurrently with the beginning of the publication of sale, cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, a brief notice of the date, location, and time of sale of property in foreclosure of tax liens pursuant to sections 141.210 to 141.810, to the mortgagee or security holder, if known, of the respective parcels of real estate described in said petition, and to the addressee of such mortgagee or security holder according to the records of the collector. The terms "restricted", "registered" or "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous place, where it will not be obliterated, the

endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt or a statement by the postal authorities that the addressee refused to receive and receipt for such mail. If the notice is returned to the collector by the postal authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt for the notice as shown by the return receipt, then the collector shall make a search of the records maintained by the county, including those kept by the recorder of deeds, to discern the name and address of any security holder who, from such records, appears as a successor to the security holder to whom the original notice was addressed, and to cause another notice to be mailed to such security holder. The collector shall prepare and file with the circuit clerk prior to confirmation hearings an affidavit reciting to the court any name, address and serial number of the tract of real estate affected by any such notices of sale that are undeliverable because of an addressee's refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail, and stating the reason for the nondelivery of such notice.]

- 141.550. 1. The sale shall be conducted, the sheriff's return thereof made, and the sheriff's deed pursuant to the sale executed, all as provided in the case of sales of real estate taken under execution except as otherwise provided in sections 141.210 to 141.810 and sections 141.980 to 141.1015, and provided that such sale need not occur during the term of court or while the court is in session.
- 2. [The following provisions shall apply to any sale pursuant to this section of property located within any municipality contained wholly or partially within a county with a population of over six hundred thousand and less than nine hundred thousand:
- (1)] The sale shall be held on the day for which it is advertised, between the hours of nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the judgment as to each respective parcel of real estate sold[;]. For partial opt-in counties, the sale shall be held on the fourth Monday in August of each year between the hours of nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the judgment as to each respective parcel of real estate sold. Such auction may also be conducted by electronic media, such as the internet, at the same time at the discretion of the county collector.
- [(2) The sale shall be conducted publicly, by auction, for ready money. The highest bidder shall be the purchaser unless the highest bid is less than the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon.] 3. (1) The sale shall be conducted publicly, by auction, for ready moneys. The highest bidder shall be the purchaser unless the highest bid is less than all taxes then due and owing, which may be in an amount in excess of or less than the judgment amount, interest, penalties, attorney's fees and costs, and a nonreimbursable, two-hundred-dollar bidder fee to be paid to the land trust or land bank agency for the municipality or

county in which the parcel is situated. The bid amount shall not include any amounts for debts owed to any sewer district then due thereon. No person shall be eligible to bid at the time of the sale unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction of the official charged by law with conducting the sale that such person is not the owner of any parcel of real estate in the county that is subject to delinquent property taxes.

- (2) No foreign or domestic corporation or limited liability company that has failed to appoint or maintain a registered agent under chapter 347 or 351 shall be eligible to bid at the time of the sale. No foreign corporate entity shall be eligible to bid at the time of sale unless it has a certificate of authority to transact business in Missouri pursuant to section 351.572.
- (3) The official charged with conducting the sale may require prospective bidders to submit an affidavit attesting to the requirements of this section and is expressly authorized to permanently preclude any prospective bidder from participating in the sale for failure to comply with this section. Notwithstanding this provision, any taxing authority or land bank agency shall be eligible to bid at any sale conducted under this section without making such a demonstration.
- 4. No person shall be eligible to bid at the time of the sale unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction of the official charged by law with conducting the sale that [he or she] the person is not the owner of any parcel of real estate in the county which is affected by a tax bill which has been delinquent for more than six months and is not the owner of any parcel of real property with two or more violations of the municipality's building or housing codes. A prospective bidder may make such a demonstration by presenting statements from the appropriate collection and code enforcement officials of the municipality. Notwithstanding this provision, any taxing authority or land bank agency shall be eligible to bid at any sale conducted under this section without making such a demonstration.
- [3.] 5. Such sale shall convey the whole interest of every person having or claiming any right, title or interest in or lien upon such real estate, whether such person has answered or not, subject to rights-of-way thereon of public utilities upon which tax has been otherwise paid, and subject to the lien thereon, if any, of the United States of America.
- [4.] 6. The collector shall advance the sums necessary to pay for the publication of all advertisements required by sections 141.210 to 141.810 and sections 141.980 to 141.1015 and shall be allowed credit therefor in [his or her] the collector's accounts with the county. The collector shall give credit in such accounts for all such advances recovered by [him or her] the collector. Such expenses of publication shall be apportioned pro rata among and taxed as costs against the respective parcels of real estate described in the judgment;

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62 provided, however, that none of the costs herein enumerated, including the costs of publication, shall constitute any lien upon the real estate after such sale.

- 141.560. 1. If, when the sheriff offers the respective parcels of real estate for sale, there be no bidders for any parcel, or there be insufficient time or opportunity to sell all of the parcels of real estate so advertised, the sheriff shall adjourn such sale from day to day at the same place and commencing at the same hour as when first offered and shall announce that such real estate will be offered or reoffered for sale at such time and place.
- 2. With respect to any parcel of real estate not located wholly within a municipality that [is an appointing authority] has established a land bank agency under section 140.981 or 141.981 or that is located wholly within a county that established a land bank under section 140.1021, in the event no bid equal to the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon shall be received at such sale after any parcel of real estate has been offered for sale on three different days, which need not be successive, the land [trustees] trust shall be deemed to have bid the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due, and if no other bid be then received by the sheriff in excess of the bid of the [trustees] land trust, and the sheriff shall so announce at the sale, then the bid of the [trustees] land trust shall be announced as accepted. The sheriff shall report any such bid or bids so made by the land [trustees] trust in the same way as [his] the sheriff's report of other bids is made. [The land trust shall pay any penalties, attorney's fees or costs included in the judgment of foreclosure of such parcel of real estate, when such parcel is sold or otherwise disposed of by the land trust.] Upon confirmation by the court of such bid at such sale by such land [trustees] trust, the collector shall mark the tax bills so bid by the land [trustees] trust as "cancelled by sale to the land trust" and shall take credit for the full amount of such tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on [his] the collector's books and in [his] the collector's statements with any other taxing authorities.
- 3. With respect to any parcel of real estate located wholly within a municipality that [is an appointing authority under section 141.981] has established a land bank agency under section 140.980 or 141.980 or located wholly within a county that has established a land bank under section 140.1021, in the event no bid equal to the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees, and costs then due thereon shall be received at such sale after such parcel of real estate has been offered for sale on three different days, which need not be successive, the land bank agency [for which said municipality is an appointing authority] established under section 140.980, 140.1021, or 141.980 shall be deemed to have bid the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due, and the sheriff shall so announce at the sale, then the bid of the land bank agency shall be announced as accepted. The sheriff shall

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report any such bid or bids so made by such land bank agency in the same way as [his] the sheriff's report of other bids is made. Upon confirmation by the court of such bid at such sale by such land bank agency, the collector shall mark the tax bills so bid by such land bank agency as "cancelled by sale to the land bank" and shall take credit for the full amount of such tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on [his] the collector's books and in [his] the collector's statements with any other taxing authorities.

141.570. [1. The title to any real estate which shall vest in the land trust under the provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall be held by the land trust of such county in trust for the tax bill owners and taxing authorities having an interest in any tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure. The title to any real estate acquired by a land bank agency pursuant to a deemed sale under subsection 3 of section 141.560, by deed from a land trust under subsection 1 of section 141.984, or pursuant to a sale under subdivision (2) of subsection 2 of section 141.550 shall be held in trust for the tax bill owners and taxing authorities having an interest in any tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure.

2.] The title to any real estate which shall vest in any purchaser, upon confirmation of such sale by the court, or in any land bank agency or land trust, shall be an absolute estate in fee simple, subject to rights-of-way thereon of public utilities on which tax has been otherwise paid, and subject to any lien thereon of the United States of America, if any, and all persons and interested parties, including the state of Missouri, any taxing authority or tax district, as defined herein, judgment creditors, lienholders, infants, incapacitated and disabled persons as defined in chapter 475, and nonresidents who may have had any right, title, interest, claim, or equity of redemption in or to, or lien upon, such lands, shall be barred and forever foreclosed of all such right, title, interest, claim, lien or equity of redemption, and the court shall order immediate possession of such real estate be given to such purchaser; provided, however, that such title shall also be subject to the liens of any tax bills [which may have attached to such parcel of real estate prior to the time of the filing of the petition affecting such parcel of real estate not then delinquent, or which may have attached after the [filing of the petition and prior to] sheriff's sale [and not included in any answer to such petition], but if such parcel of real estate is deemed sold to the land trust pursuant to subsection 2 of section 141.560, or deemed sold to a land bank agency pursuant to subsection 3 of section 141.560, or sold to a land bank agency pursuant to [subdivision (2) of] subsection [2] 3 of section 141.550, the title thereto shall be free of any such liens to the extent of the interest of any taxing authority in such real estate; provided further, that [such title shall not be subject to the lien of special tax bills which have attached to the parcel of real estate prior to November 22, 1943, but the lien of [such] special tax bills shall attach to the proceeds of

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the sheriff's sale, **if any**, or [to the proceeds of the ultimate sale of such parcel by the land trust or land bank agency] shall otherwise be forever barred and foreclosed.

141.580. 1. Within six months after the sheriff sells any parcel of real estate, the court shall, upon its own motion or upon motion of any interested party, set the cause down for hearing to confirm **or set aside** the foreclosure sale thereof, even though such parcels are not all of the parcels of real estate described in the notice of sheriff's foreclosure sale. Notice of the hearing, or of the court moving to confirm the foreclosure sale, shall be sent by any interested party to each person who was sent notice of the sale and to any interested parties as required by prevailing notions of due process. At the time of such hearing, the sheriff shall make report of the sale, and the court shall hear evidence of the value of the property offered on behalf of any interested party to the suit, and shall forthwith determine whether an adequate consideration has been paid for each such parcel. The court's judgment shall include a specific finding that adequate notice was provided to all interested parties pursuant to prevailing notions of due process and sections 141.210 to 141.810 and sections 141.980 to 141.1015, reciting the notice efforts of the collector, sheriff, and tax sale purchaser. Nothing in this section shall be interpreted to preclude a successful tax sale purchaser from asserting a claim to quiet title to the bid upon parcel pursuant to section 527.150.

2. For this purpose the court shall have power to summon any city or county official or any private person to testify as to the reasonable value of the property, and if the court finds that adequate consideration has been paid, the court shall confirm the sale and order the sheriff to issue a deed to the purchaser. If the court finds that the consideration paid is inadequate, the court shall confirm the sale if the purchaser increases [his] the purchaser's bid to such amount as the court deems to be adequate and makes such additional payment, or if all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon are not paid in full by one or more interested parties to the suit. If the court finds that the consideration is inadequate, but the purchaser declines to increase [his] the purchaser's bid to such amount as the court deems adequate and make such additional payment, then the sale shall be disapproved if all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon are paid in full by one or more interested parties to the suit, the lien of the judgment continued, and such parcel of real estate shall be again advertised and offered for sale by the sheriff to the highest bidder at public auction for cash at any subsequent sheriff's foreclosure sale. Unless the court requires evidence of the value of the property conveyed to land trust or a land bank agency, none shall be required, and the amount bid by the land [trustees] trust or such land bank agency shall be deemed adequate consideration.

35 3. [Except as otherwise provided in subsection 6 of section 141.984,] If the sale is confirmed, the court shall order the proceeds of the sale applied in the following order:

- (1) To the payment of the costs of the publication of the notice of foreclosure and of the sheriff's foreclosure sale;
- (2) To the payment of all **of the collector and sheriff's** costs including appraiser's fee and attorney's fees;
- (3) To the payment of all tax bills adjudged to be due in the order of their priority, including principal, interest and penalties thereon, except in the event of a sale to any land bank agency, for which this subsection shall not apply.

If, after such payment, there is any sum remaining of the proceeds of the sheriff's foreclosure sale, the court shall thereupon try and determine the other issues in the suit in accordance with section 141.480. If any answering parties have specially appealed as provided in section 141.570, the court shall retain the custody of such funds pending disposition of such appeal, and upon disposition of such appeal shall make such distribution. If there are not sufficient proceeds of the sale to pay all claims in any class described, the court shall order the same to be paid pro rata in accordance with the priorities.

- 4. If there are any funds remaining of the proceeds after the sheriff's sale and after the distribution of such funds as herein set out and no person entitled to any such funds, whether or not a party to the suit, shall, within two years after such sale, appear and claim the funds, [they] the funds shall be distributed to the appropriate taxing authorities, except in partial opt-in counties, where the funds shall be distributed to the school fund for the county.
- 5. Any county operating under the provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 may elect to allocate a portion of its share of the proceeds towards a fund for the purpose of defending against claims challenging the sufficiency of notice provisions under this section.
- 6. Any interested party, other than the sheriff's sale purchaser, who moves the court to set aside a sheriff's sale after the issuance of a sheriff's deed made under the provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall be required to pay into the court the redemption amount otherwise necessary under sections 141.420 and 141.530 prior to the court hearing any such motion to set aside.

141.610. Each court administrator's or sheriff's deed given pursuant to the provisions of the land tax collection law shall be [presumptive] prima facie evidence that the suit and all proceedings therein and all proceedings prior thereto from and including assessment of the lands affected thereby and all notices required by law were regular and in accordance with all provisions of the law relating thereto. The court administrator or sheriff shall record its deed and shall collect said recording fee at the time of sale. [After one year from the date of the

7 court administrator's foreclosure sale, the presumption shall be conclusive pursuant to sections 141.210 to 141.810. Notwithstanding section 516.010, no suit to set aside or to attack the validity of any such court administrator's or sheriff's deed shall be commenced or

maintained unless the suit is filed within one year from the date of the court administrator's 10

11 foreclosure sale.]

- 141.680. 1. Except for partial opt-in counties, the remedies and procedures set forth in sections 141.210 to 141.810 shall be the exclusive remedies and procedures available for the collection of delinquent and back land taxes in a county electing to come under or which has come under their authority. Sections 141.210 to 141.810 shall not be affected nor infringed upon by any other laws or parts of law in conflict herewith. 5
- 6 2. Any taxing authority or owner of any tax bill is hereby prohibited from advertising for sale or selling any parcel of real estate for the collection of delinquent land taxes due 7 thereon, except after judgment of a court having jurisdiction ordering such advertising or sale, when such parcel is at such time included in any petition filed pursuant to the provisions of this law. 10
- 3. At the option of the taxing authority or tax bill owner, all claims for land taxes against any parcel of real estate, which has been included in any petition filed under this law, 12 13 where such taxes have become due and payable after any tax list or petition thereon has been filed, may be asserted by amended petition or by answer filed before judgment, and, if 14 15 allowed by the court, shall be included in the judgment against such parcel of real estate.
- 141.700. In all counties electing to operate under sections 141.210 to 141.810 prior to January 1, 2024, there is hereby created a commission for the management, sale and other disposition of tax delinquent lands, which commission shall be known as "The Land Trust of County, Missouri", and the members thereof shall be known as land trustees. 4 Such land trust shall have and exercise all the powers that are conferred by sections 141.210 to 141.810 necessary and incidental to the effective management, sale or other disposition of real estate acquired under and by virtue of the foreclosure of the lien for delinquent real estate taxes, as provided in said sections, and in the exercise of such powers, the land trust shall be deemed to be a public corporation acting in a governmental capacity.
- 141.821. 1. In all partial opt-in counties, prior to a confirmation by a court of a deemed bid under subsection 2 of section 141.560, a trust shall be created for the management, sale, and other disposition of tax delinquent lands, which shall be known as "The Land Trust of County, Missouri", and the board of which shall be known as land trustees. The county commission of such county shall appoint by resolution or order one or three land trustees. The first appointed land trustee shall serve for a term of two years and the remaining land trustees shall serve for terms of 7 three years respectively, as applicable. Thereafter, land trustees shall be appointed by

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the county commission for a term of office for two years, except that all vacancies shall be filled for an unexpired term. 10

- 2. If a county elected to establish a land bank under section 140.1021, no such land trust shall be created under sections 141.700 to 141.821.
- 3. Such land trust, by majority vote of the land trustees, shall have the power and duty to sell, exchange, or otherwise dispose of real estate, provided, however, that any such sale, exchange, or disposal shall be for consideration equal to or in excess of two-thirds of the appraised value of such real estate so sold or conveyed, and if such consideration is less than two-thirds of the appraised value of said real estate, the land trust shall first procure a majority vote of the county commission.
- 4. (1) The land trust shall set up accounts relating to the operation and management of the land trust.
- (2) When any parcel of real estate is sold or otherwise disposed of by the land trust, the proceeds therefrom shall be applied and distributed in the following order:
  - (a) To the payment of the expenses of sale;
- (b) To the costs of the care, improvement, operation, acquisition, demolition, management, and administration of parcels of real estate owned by the land trust; and
  - (c) To the county's general fund.
- 5. No land trustee shall receive any compensation, emolument, or other profit directly or indirectly from the rental, management, acquisition, sale, demolition, repair, rehabilitation, use, operation, ownership, or disposition of any lands held by such land trust.
- 141.980. 1. Sections 141.980 to 141.1015 shall be known and may be cited as the "Chapter 141 Municipal Land Bank Act".
- 2. Any municipality located wholly or partially within a county [in which a land trust 3 ereated under section 141.700 was operating on January 1, 2012, electing to operate wholly under the provisions of sections 141.210 to 141.810 may establish a land bank agency for 6 the management, sale, transfer, and other disposition of interests in real estate owned by such land bank agency. Any such land bank agency created shall be created to foster the public purpose of returning land, including land that is in a nonrevenue-generating, nontaxproducing status to [use in private ownership] productive reuse. Such land bank agency shall be established by ordinance or resolution as applicable. Such land bank agency shall not own any interest in real estate that is located wholly or partially outside such establishing [Such land bank agency shall not be authorized to sell more than five 12 contiguous parcels to the same entity in the course of a year.] No municipality in a partial opt-in county is eligible to establish a land bank agency under this section.

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- [2.] 3. The beneficiaries of the land bank agency shall be the taxing authorities that 15 held or owned tax bills against the respective parcels of real estate acquired by such land bank 16 17 agency pursuant to a deemed sale under subsection 3 of section 141.560, by deed from a land trust under subsection 1 of section 141.984, or pursuant to a sale under [subdivision (2) of] 18 19 subsection [2] 3 of section 141.550 included in the judgment of the court, and [their] the 20 beneficiaries' respective interests in each parcel of real estate shall be to the extent and in the 21 proportion and according to the priorities determined by the court on the basis that the principal amount of [their] the beneficiaries' respective tax bills bore to the total principal 22 23 amount of all of the tax bills described in the judgment.
  - [3.] 4. Each land bank agency created pursuant to this chapter shall be a public body corporate and politic, and shall have permanent and perpetual duration until terminated and dissolved in accordance with the provisions of section 141.1012.
  - 141.1009. 1. A land bank agency shall be authorized to file an action to quiet title pursuant to section 527.150 as to any real property in which the land bank agency has an interest. For purposes of any and all such actions the land bank agency shall be deemed to be the holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the land bank agency as adequate petitioner in such action.
  - 2. Prior to the filing of an action to quiet title the land bank agency shall conduct an examination of title to determine the identity of any and all persons and entities possessing a claim or interest in or to the real property. Service of the petition to quiet title shall be provided to all such interested parties by the following methods:
- 10 (1) Registered or certified mail to such identity and address as reasonably 11 ascertainable by an inspection of public records;
  - (2) In the case of occupied real property by first class mail, addressed to "Occupant";
  - (3) By posting a copy of the notice on the real property;
  - (4) By publication **online or** in a newspaper of general circulation in the municipality in which the property is located; and
- 16 (5) Such other methods as the court may order **or as may be required by prevailing** 17 **notions of due process**.
  - 3. As part of the petition to quiet title the land bank agency shall file an affidavit identifying all parties potentially having an interest in the real property, and the form of notice provided.
- 4. The court shall schedule a hearing on the petition within ninety days following filing of the petition, and as to all matters upon which an answer was not filed by an interested party the court shall issue its final judgment within one hundred twenty days of the filing of the petition.

5. A land bank agency shall be authorized to join in a single petition to quiet title one or more parcels of real property.

- 249.255. 1. Should a public sewer district created and organized pursuant to constitutional or statutory authority place a lien upon a customer's property for unpaid sewer charges, the lien, **once publicly recorded**, shall have priority as and be enforced in the same manner as taxes levied for state and county purposes.
- 2. Should the sewer charges of a public sewer district created and organized pursuant to constitutional or statutory authority remain unpaid for a period in excess of three months, the district, after notice to the customer by certified mail, shall have the authority at its discretion to disconnect the customer's sewer line from the district's line or request any private water company, public water supply district, or any municipality supplying water to the premises to discontinue service to the customer until such time as the sewer charges and all related costs of this section are paid.

[140.1006. 1. If any ancillary parcel is acquired by a land bank agency and is encumbered by a lien or claim for real property taxes owed to a taxing authority, such taxing authority may elect to contribute to the land bank agency all or any portion of such taxes that are distributed to and received by such taxing authority.

2. To the extent that a land bank agency receives payments or credits of any kind attributable to liens or claims for real property taxes owed to a taxing authority, the land bank agency shall remit the full amount of the payments to the county collector for distribution to the appropriate taxing authority.]

[141.820. In all cities not within a county, which now have or may hereafter have a population in excess of seven hundred thousand inhabitants, the collection of delinquent and back taxes shall be regulated and controlled by the provisions of sections 141.820 to 141.970.]

[141.830. 1. The collectors of such cities not within a county shall proceed to collect the taxes contained in the back tax book or recorded list of the delinquent land and lots in the collector's office as herein required.

- 2. Any person interested in or the owner of any tract of land or lot contained in the back tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem such tract of land or town lot, or any part thereof, from the state's or such city's lien thereon, by paying to the proper collector the amount of the original taxes, together with interest from the date of delinquency at the rate of ten percent per annum and the costs until January 1, 1983, and beginning on January 1, 1983, at the rate of two percent per month, not to exceed eighteen percent per annum and the costs.
- 3. If suit shall have been commenced against any person owing taxes on any tract of land or town lot for the collection of taxes, the person desiring to redeem any such land before judgment, in addition to the original tax,

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interest and costs including attorney's fee accruing under this law, shall pay to the city collector all necessary costs incurred in the court where the suit is pending, and the city collector shall account to the clerk of the court in which such suit is filed for the court costs so collected.

[141.840. The provisions of the law with reference to the compromise of taxes shown on the back tax book or recorded list of delinquent land and lots in the collector's office shall apply to and shall also authorize the compromise of any judgment for taxes after the same had been rendered therefor and up to that time when the property shall be sold under execution issued on said judgment; such compromise to be authorized by the same officials and under the same conditions as set forth under existing law for the compromise of taxes.]

[141.850. 1. If any of the lands or town lots contained in the back tax book or list of delinquent lands or lots remain unredeemed on the first day of January, the collector shall file suit in the circuit court against such lands or lots to enforce the lien of the state and city.

- 2. The collector shall note opposite such tract in the back tax book the fact that suit has been commenced and the person against whom commenced.
- 3. When summons has been issued against any defendant and the officer to whom it is directed makes return that the defendant cannot be found, and the court is satisfied that summons cannot be served; and in all cases where it is alleged in the petition or in an affidavit subsequently filed, that the defendants or any one of them are nonresidents of the state of Missouri, the court or clerk of the court in vacation shall issue an order that notice of such action be given the defendant by publication.
- 4. The proof of publication may be made by filing in the court an affidavit of the publisher of the newspaper or of any person who would be a competent witness in the cause.
- 5. If the defendant does not appear and defend, judgment by default shall be rendered, which judgment shall be as binding and effectual against the property as if there had been personal service on the defendant.

[141.860. The sheriff may appoint the collector his deputy sheriff, and when so appointed he may serve all process in suits commenced under sections 141.820 to 141.970 with like effect as the sheriff himself might do.]

- [141.870. 1. The collector, with the approval of the mayor, may employ such attorneys as he deems necessary to collect such taxes and to prosecute suits for taxes.
- 2. Such attorneys shall receive as total compensation, a sum, not to exceed six percent of the amount of taxes actually collected and paid into the treasury, and an additional sum not to exceed two dollars for each suit filed when publication is not necessary, and not to exceed five dollars where publication is necessary, as may be agreed upon in writing and approved by the mayor, before such services are rendered.

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10 3. The attorney fees shall be taxed as costs in the suit and collected as 11 other costs. [141.880. 1. The collector may employ some competent and reliable 2 abstracter of his city to prepare memorandums of abstract to the land described 3 in the tax bills furnished by the collector. 4 2. The abstracts shall show all conveyances, liens and charges against 5 such real estate as shown by the records of such city, and shall be certified by 6 the abstracter. 7 3. The abstracts shall be delivered to the tax attorney who shall file 8 them with the petitions and shall become the property of the purchaser at the 9 10 4. The abstracter shall receive as compensation a sum not to exceed 11 five dollars for each abstract furnished which sum shall be taxed as costs and 12 paid as other costs in the case. 141.890. No action for recovery of taxes against real estate shall be commenced, had or maintained, unless action therefor shall be commenced 2 3 within five years after delinquency. [141.900. 1. All actions commenced under the provisions of sections 2 141.820 to 141.970 shall be prosecuted in the name of the state of Missouri, at 3 the relation and to the use of the collector, and against the owner of the 4 property, if known, and if not known, then against the last owner of record as 5 shown by the city records at the time the suit was brought. 6 2. All lands owned by the same person or persons may be included in 7 one petition and in one count thereof, for the taxes for all such years as taxes 8 may be due thereon, and the petition shall show the different years for which 9 taxes are due, as well as the several kinds of taxes or funds to which they are 10 due, with the respective amounts due to each fund; all of which shall be set 11 forth in a tax bill of said back taxes, duly authenticated by the certificate of the 12 collector and filed with the petition; and the tax bill or bills, so certified, shall 13 be prima facie evidence that the amount claimed in said suit is just and correct. 14 3. All notices and process in suits under sections 141.820 to 141.970 15 shall be sued out and served in the same manner as in civil actions in circuit 16 courts; and in case of suits against nonresident unknown parties, or other owners on whom service cannot be had by ordinary summons, the proceedings 17 18 shall be the same as now provided by law in civil actions affecting real or 19 personal property. In all suits under sections 141.820 to 141.970, the general 20 laws of the state as to practice and proceedings in civil cases shall apply so far 21 as applicable and not contrary to sections 141.820 to 141.970. [141.910. The judgment, if against the defendant, shall describe the 2 land upon which taxes are found to be due; shall state the amount of taxes and 3 interest found to be due upon each tract or lot, and the year or years for which 4 the same are due, up to the rendition thereof, and shall decree that the lien of 5 the state be enforced, and that the real estate, or so much thereof as may be

necessary to satisfy such judgment, interest and costs, be sold, and a special

fieri facias shall be issued thereon, subject to the provisions herein contained, which shall be executed as in other cases of special judgment and execution, and said judgment shall be a first lien upon said land.

[141.920. The lien of general tax judgments provided for in sections 141.820 to 141.970 shall be a continuing lien and shall not be barred by lapse of time or limitation, but shall terminate only upon payment as herein provided, or sale under execution.]

[141.930. After judgment shall have been rendered, no execution shall be levied thereon nor sale under said execution had for a period of two years from the date of entry of such judgment, during which time the owner of the property against which judgment has been rendered, or any person having an interest therein, may redeem the property from said judgment by paying the amount of the judgment, interest and costs, or the amount set as a compromise payment under the terms of this law, and if such payment be made, the judgment shall be released and the taxes marked paid.]

[141.931. Any provisions of this chapter to the contrary notwithstanding, the owner of any parcel of real property against which a judgment has been rendered shall not have the right to redeem such property from said judgment if at the time of judgment such property is assessed as residential property and the judgment finds the property has been vacant for a period of not less than six months prior to the judgment. After a judgment as provided for in this section becomes final, a sale under execution of the judgment shall be immediately held as provided under the applicable provisions of this chapter.]

[141.940. 1. Whenever a sale under execution on a tax judgment shall be had, the sheriff shall announce that such sale is subject to the approval of the court, and the sheriff shall report the sale and the amount of the bid to the court in which judgment was rendered, and the court shall appoint two disinterested and competent appraisers, who shall appraise the value of the property and the improvements thereon.

- 2. If the amount bid by the purchaser at the execution sale shall exceed fifty percent of the value of the property, the court shall confirm the sale, and the sheriff shall execute a deed for the property.
- 3. If the amount bid by the purchaser is less than fifty percent of the appraised value of the property, and the title which would be acquired by the purchaser is subject to other taxes, which are a lien superior to the lien of the taxes for which the judgment was rendered, and the combined amount of such prior liens and the amount bid by the purchaser shall exceed fifty percent of the appraised value of the property, the court shall likewise confirm the sale, and the sheriff shall execute a deed to the purchaser.
- 4. If the amount bid, together with prior tax liens, if any, shall be less than fifty percent of the appraised value of the property, the court may require the purchaser to increase his bid to an amount equal to fifty percent of such appraised value, and if the purchaser agrees so to do, and makes such

additional payment, the sale shall be approved, and the sheriff shall execute and deliver a deed to the purchaser, but if the purchaser declines to increase his bid and make such additional payment, the sale shall be disapproved and the lien of the judgment continued, subject to the issuance of subsequent executions.]

[141.950. The sheriff shall, subject to the provisions of section 141.940, execute to the purchasers of real estate under sections 141.820 to 141.970, a deed for the property sold, which shall be acknowledged before the circuit court of the city not within a county, as in ordinary cases, and which shall convey a title in fee to such purchaser of the real estate therein named, and shall be prima facie evidence of title, and that the matters and things therein stated are true.]

[141.960. 1. Fees shall be allowed for services rendered under the provisions of sections 141.820 to 141.970, as follows:

- (1) To the collector, two percent on all sums collected and twenty-five cents per tract for making the back tax books;
- (2) To the circuit clerk, sheriff and printer, such fees as are allowed by law for like services in civil cases.
- 2. Such fees shall be taxed as costs and collected from the person redeeming such tract or from the proceeds of sale.
- 3. In no case shall the state or city be liable for any such costs nor shall the commissioner of administration allow any claim for costs incurred under sections 141.820 to 141.970.

[141.970. The general law relating to taxation and the collection of delinquent taxes, as now existing, shall apply to cities not within any county insofar as not inconsistent with the provisions of sections 141.820 to 141.970, except that cities not within any county may hereafter elect to operate under the provisions of chapter 140, the general law relating to the collection of delinquent taxes, by the enactment of an ordinance by the legislative body of such city.]

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