## SECOND REGULAR SESSION [PERFECTED] HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 2065

## **102ND GENERAL ASSEMBLY**

4779H.02P

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To repeal sections 140.010, 140.250, 140.420, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988, 140.991, 140.1000, 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.360, 141.410, 141.440, 141.500, 141.520, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.620, 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, 141.984, 141.1009, and 249.255, RSMo, and section 140.190 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 140.190 as enacted by house bill no. 821, one hundredth general assembly, first regular session, and to enact in lieu thereof forty-eight new sections relating to the collection of delinquent taxes, with penalty provisions.

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

Section A. Sections 140.010, 140.250, 140.420, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988, 140.991, 140.1000, 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.360, 141.410, 141.440, 141.500, 141.520, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.620, 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, 141.984, 141.1009, and 249.255, 8 RSMo, and section 140.190 as enacted by house bill no. 1606, one hundred first general 9 assembly, second regular session, and section 140.190 as enacted by house bill no. 821, one

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.

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hundredth general assembly, first regular session, are repealed and forty-eight new sections
enacted in lieu thereof, to be known as sections 140.010, 140.190, 140.250, 140.420, 140.980,
140.981, 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988, 140.991, 140.994,
140.995, 140.1000, 140.1009, 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290,
141.300, 141.320, 141.330, 141.360, 141.410, 141.440, 141.500, 141.520, 141.535, 141.540,
141.550, 141.560, 141.570, 141.580, 141.610, 141.620, 141.680, 141.700, 141.821, 141.980,
141.984, 141.1009, 141.1020, and 249.255, to read as follows:

140.010. **1.** All real estate upon which the taxes remain unpaid on the first day of 2 January, annually, are delinquent, and the county collector shall enforce the lien of the state 3 thereon, as required by this chapter. Any failure to properly return the delinquent list, as 4 required by this chapter, in no way affects the validity of the assessment and levy of taxes, nor 5 of the foreclosure and sale by which the collection of the taxes is enforced, nor in any manner 6 affects the lien of the state on the delinquent real estate for the taxes unpaid thereon.

7 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 8 9 141.210 to 141.810 for any parcel for which there is an unpaid tax bill for a period of at 10 least two years after the date on which it became delinquent. Any county electing to 11 operate as such shall be called a "partial opt-in county". No county eligible to establish a land bank agency under subsection 1 of section 140.981 shall elect to operate as a 12 13 partial opt-in county unless the county first elects to establish a land bank agency as 14 provided in subsection 1 of section 140.981. In accordance with section 141.290, after the adoption of such resolution or order by a county commission, the collector of the 15 county shall decide which tax delinquent parcels shall proceed according to the 16 provisions of sections 141.210 to 141.810. Such parcels shall be exempt from the 17 18 provisions of sections 140.030 to 140.722. The collector shall remove such parcels from any list of parcels advertised for first, second, third, or post-third sales. 19

[140.190. 1. On the day mentioned in the notice, the county collector shall commence the sale of such lands, and shall continue the same from day 2 to day until each parcel assessed or belonging to each person assessed shall be 3 4 sold as will pay the taxes, interest and charges thereon, or chargeable to such 5 person in said county. 6 2. The person or land bank agency offering at said sale, whether in 7 person or by electronic media, to pay the required sum for a tract shall be considered the purchaser of such land; provided, no sale shall be made to any 8 9 person or designated agent who is currently delinquent on any tax payments on any property, other than a delinquency on the property being offered for sale, 10 11 and who does not sign an affidavit stating such at the time of sale. Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale. 12 13 No bid shall be received from any person not a resident of the state of Missouri

14 or a foreign corporation or entity all deemed nonresidents. A nonresident shall 15 file with said collector an agreement in writing consenting to the jurisdiction of the circuit court of the county in which such sale shall be made, and also 16 17 filing with such collector an appointment of some citizen of said county as agent of said nonresident, and consenting that service of process on such agent 18 19 shall give such court jurisdiction to try and determine any suit growing out of 20 or connected with such sale for taxes. After the delinquent auction sale, any 21 certificate of purchase shall be issued to the agent. After meeting the 22 requirements of section 140.405, the property shall be conveyed to the agent 23 on behalf of the nonresident, and the agent shall thereafter convey the property 24 to the nonresident.

3. All such written consents to jurisdiction and selective appointments
 shall be preserved by the county collector and shall be binding upon any
 person or corporation claiming under the person consenting to jurisdiction and
 making the appointment herein referred to; provided further, that in the event
 of the death, disability or refusal to act of the person appointed as agent of said
 nonresident the county clerk shall become the appointee as agent of said

32 4. No person residing in any home rule city with more than seventy-33 one thousand but fewer than seventy-nine thousand inhabitants shall be 34 eligible to offer to purchase lands under this section unless such person has, no 35 later than ten days before the sale date, demonstrated to the satisfaction of the 36 official charged by law with conducting the sale that the person is not the 37 owner of any parcel of real property that has two or more violations of the 38 municipality's building or housing codes. A prospective bidder may make 39 such a demonstration by presenting statements from the appropriate collection 40 and code enforcement officials of the municipality. This subsection shall not 41 apply to any taxing authority or land bank agency, and entities shall be eligible 42 to bid at any sale conducted under this section without making such a 43 demonstration.]

140.190. 1. On the day mentioned in the notice, the county collector shall commence
the sale of such lands, and shall continue the same from day to day until each parcel assessed
or belonging to each person assessed shall be sold as will pay the taxes, interest and charges
thereon, or chargeable to such person in said county.

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5 2. (1) The person or land bank agency offering at said sale to pay the required sum 6 for a tract shall be considered the purchaser of such land; provided, no sale shall be made to 7 any person or designated agent who:

8 (a) Is currently delinquent on any tax payments on any property, other than a 9 delinquency on the property being offered for sale, and who does not sign an affidavit stating 10 such at the time of sale. Failure to sign such affidavit as well as signing a false affidavit may 11 invalidate such sale[-];

12 13 (b) Is a member of the governing body of a land bank agency;

(c) Is an employee of a land bank agency;

14 (d) Is an elected or appointed official of the governing body, or an employee of 15 such official, of the political subdivision in which a land bank agency is located; or

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(e) Is related within the second degree of consanguinity to a person described in paragraphs (b) to (d) of this subdivision.

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18 (2) No bid shall be received from any person not a resident of the state of Missouri or a foreign corporation or entity all deemed nonresidents. A nonresident shall file with said 19 20 collector an agreement in writing consenting to the jurisdiction of the circuit court of the 21 county in which such sale shall be made, and also filing with such collector an appointment of 22 some citizen of said county as agent of said nonresident, and consenting that service of 23 process on such agent shall give such court jurisdiction to try and determine any suit growing 24 out of or connected with such sale for taxes. After the delinquent auction sale, any certificate 25 of purchase shall be issued to the agent. After meeting the requirements of section 140.405, the property shall be conveyed to the agent on behalf of the nonresident, and the agent shall 26 27 thereafter convey the property to the nonresident. A collector may preclude a prospective 28 bidder from participating in a sale for failure to comply with any of the provisions of 29 this section.

30 3. All such written consents to jurisdiction and selective appointments shall be 31 preserved by the county collector and shall be binding upon any person or corporation 32 claiming under the person consenting to jurisdiction and making the appointment herein 33 referred to; provided further, that in the event of the death, disability or refusal to act of the 34 person appointed as agent of said nonresident the county clerk shall become the appointee as 35 agent of said nonresident.

36 4. No person residing in any home rule city with more than seventy-one thousand but 37 fewer than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under 38 this section 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 the person is not 39 40 the owner of any parcel of real property that has two or more violations of the municipality's building or housing codes. A prospective bidder may make such a demonstration by 41 42 presenting statements from the appropriate collection and code enforcement officials of the 43 municipality. This subsection shall not apply to any taxing authority or land bank agency, and 44 entities shall be eligible to bid at any sale conducted under this section without making such a 45 demonstration.

140.250. 1. Whenever any lands have been or shall hereafter be offered for sale for 2 delinquent taxes, interest, penalty and costs by the collector of the proper county for any two 3 successive years and no person shall have bid therefor a sum equal to the delinquent taxes 4 thereon, interest, penalty and costs provided by law, then such county collector shall at the 5 next regular tax sale of lands for delinquent taxes sell same to the highest bidder, except the

6 highest bid shall not be less than the sum equal to the delinquent taxes, interest, penalties, and

costs, and there shall be a ninety-day period of redemption from such sales as specified in 7 8 section 140.405.

9 2. A certificate of purchase shall be issued as to such sales, and the purchaser at such sales shall be entitled to the issuance and delivery of a collector's deed upon completion of 10 title search action as specified in section 140.405. 11

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3. If any lands or lots are not sold at such third offering, then the collector, in his 13 discretion, need not again] shall advertise or offer such lands or lots for sale [more often than once every five years after the third offering of such lands or lots, and such offering shall toll 14 15 the operation of any applicable statute of limitations] once every thirty days.

16 4. A purchaser at any sale subsequent to the third offering of any land or lots, whether 17 by the collector or a trustee as provided in section 140.260, shall be entitled to the immediate issuance and delivery of a collector's deed and there shall be no period of redemption from 18 such post-third year sales; provided, however, before any purchaser at a sale to which this 19 20 section is applicable shall be entitled to a collector's deed it shall be the duty of the collector 21 to demand, and the purchaser to pay, in addition to [his] the purchaser's bid, all taxes due and unpaid on such lands or lots that become due and payable on such lands or lots 22 23 subsequent to the date of the taxes included in such advertisement and sale. The collector's 24 deed or trustee's deed shall have priority over all other liens or encumbrances on the property 25 sold except for real property taxes.

26 5. A purchaser at any sale subsequent to the third offering of any land or lots, 27 whether by the collector or a trustee as provided in section 140.260, may elect to proceed under subsection 1 of this section and subsection 6 of section 140.405 by giving notice to 28 29 the collector prior to the issuance of a collector's deed.

30 6. In the event the real purchaser at any sale to which this section is applicable shall be the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the 31 32 nonpayment of which such lands or lots were sold, then no collector's deed shall be issued to 33 such purchaser, or to anyone acting for or on behalf of such purchaser, without payment to the 34 collector of such additional amount as will discharge in full all delinquent taxes, penalty, 35 interest and costs.

140.420. If no person shall redeem the lands sold for taxes prior to the expiration of the right to redeem, at the expiration thereof, and on production of the certificate of purchase 2 3 and upon proof satisfactory to the collector that a purchaser or [his or her] the purchaser's heirs, successors, or assigns are authorized to acquire the deed $[\frac{1}{2}]$ : 4

5 (1) The collector of the county in which the sale of such lands took place shall execute to the purchaser[, his] or [her] the purchaser's heirs or assigns, in the name of the 6 7 state, a conveyance of the real estate so sold, which shall vest in the grantee an absolute estate

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8 in fee simple, subject, however, to all claims thereon for unpaid taxes except such unpaid
9 taxes existing at time of the purchase of said lands and the lien for which taxes was inferior to
10 the lien for taxes for which said tract or lot of land was sold; and

11 (2) The state of Missouri or any person, taxing authority, tax district, judgment 12 creditor, or lienholder that had a right, title, interest, claim, or equity of redemption on 13 or to the lands or that had a lien upon the lands shall be barred and forever foreclosed 14 of such unclaimed right, title, interest, claim, or equity of redemption in or to the lands 15 and of any lien upon the lands.

140.980. 1. Sections 140.980 to 140.1015 shall be known and may be cited as the 2 "Chapter 140 Land Bank Act".

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2. As used in sections 140.980 to 140.1015, the following terms mean:

4 (1) ["Ancillary parcel", a parcel of real estate acquired by a land bank agency other 5 than any sale conducted under section 140.190, 140.240, or 140.250;

6 (2)] "Land bank agency", an agency established by a [eity] county or municipality
7 under the authority of section 140.981;

8 [(3)] (2) "Land taxes", taxes on real property or real estate, including the taxes both 9 on the land and the improvements thereon;

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#### (3) "Municipality", any incorporated city, town, or village in this state;

(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;

16 (6) "Tax bill", real estate taxes and the lien thereof, whether general or special, levied 17 and assessed by any taxing authority;

18 (7) "Taxing authority", any governmental, managing, administering, or other lawful19 authority, now or hereafter empowered by law to issue tax bills.

140.981. 1. Any [home rule city with more than seventy-one thousand but fewer than seventy-nine thousand inhabitants] county with more than one million 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. Any such county may establish a land bank agency by ordinance, resolution, or rule, as applicable. Such ordinance, resolution, or rule shall specify the name of the land bank agency. No county in which a land bank agency has been established under the provisions of sections 141.980 to 141.1015 shall elect to establish a land bank agency under this section.

9 2. Any municipality with more than one thousand five hundred inhabitants not
10 located within a county with more than one million inhabitants may establish a land bank

11 agency for the management, sale, transfer, and other disposition of interests in real estate

12 owned by such land bank agency. [Any such land bank agency shall be established to foster

13 the public purpose of returning land, including land that is in a nonrevenue-generating,

14 nontax-producing status, to use in private ownership.] A [eity] municipality may establish a

15 land bank agency by ordinance, resolution, or rule, as applicable.

16 [2-] 3. A land bank agency shall not own any interest in real estate located wholly or
 17 partially outside the city that established the land bank.

18 [3. The beneficiaries of the land bank agency shall be the taxing authorities that held 19 or owned tax bills against the respective parcels of real estate acquired by such land bank 20 agency pursuant to a sale conducted under section 140.190, 140.240, or 140.250, and their 21 respective interests in each parcel of real estate shall be to the extent and in proportion to the 22 priorities determined by the court on the basis that the principal amount of their respective tax 23 bills bore to the total principal amount of all of the tax bills described in the judgment.]

4. A land bank agency shall be established for the purpose of returning land, including land that is in a non-revenue-generating, non-tax-producing status, to use in private ownership, or for public use.

5. A land bank agency created under the **chapter 140** 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, shall have the power to 2 organize and reorganize the executive, administrative, clerical, and other departments of the 3 land bank agency and to fix the duties, powers, and compensation of all employees, agents, 4 and consultants of the land bank agency.] 1. If a county establishes a land bank agency 5 under subsection 1 of section 140.981, the members of the first board of directors of a 6 7 land bank agency shall be appointed within ninety days after the effective date of the ordinance, resolution, or rule passed establishing such land bank agency. If any 8 9 appointing authority fails to make any appointment of a board member within the time 10 the first appointments are required, the appointment shall be made by the county council. The following requirements shall apply to the board of directors: 11

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(1) The board of directors shall consist of seven members:

13 (a) Two of whom shall be appointed by the county executive, one of whom shall
14 have professional expertise relevant to the land bank agency;

15 (b) One of whom shall be appointed by the member of the county council 16 representing the district with the highest number of tax delinquent parcels. Such board 17 member shall maintain a primary residence within such district; 18 (c) One of whom shall be appointed by the member of the county council 19 representing the district with the second highest number of tax delinquent parcels. Such 20 board member shall maintain a primary residence within such district;

(d) One of whom shall be appointed by consensus of the county executive and the
 president of the municipal league of the county; and

23 (e) Two of whom shall be resident representatives. Resident representatives 24 shall be appointed by a majority vote of the other board members, and each resident 25 representative shall maintain a primary residence within one of the twenty 26 municipalities containing the highest percentage of tax delinquent parcels;

27 (2) The term of office of a member shall be four years. Each member's primary 28 residence shall be in the county that has established the land bank agency. Each 29 member serves at the pleasure of the member's appointing authority, may be an 30 employee of the appointing authority, and shall serve without compensation;

31 (3) No public officer shall be eligible to serve as a board member. For purposes
32 of this subdivision, "public officer" means a person who is holding an elected public
33 office. Any public employee shall be eligible to serve as a board member;

34 (4) The members of the board shall select annually from among themselves a
35 chair, a vice chair, a treasurer, and such other officers as the board may determine and
36 shall establish the officers' duties, as may be regulated by rules adopted by the board;

37 (5) The board shall establish rules and requirements relative to the attendance 38 and participation of members in its meetings, regular or special. Such rules and 39 regulations may prescribe a procedure whereby, if any member fails to comply with such rules and regulations, such member may be disqualified and removed 40 41 automatically from office by no less than a majority vote of the remaining members 42 of the board, and that member's position shall be vacant as of the first day of the next 43 calendar month. Any person removed under the provisions of this subdivision shall be ineligible for reappointment to the board unless such reappointment is confirmed 44 45 unanimously by the board;

46 (6) A vacancy on the board shall be filled in the same manner as the original 47 appointment. If any appointing authority fails to make any appointment of a board 48 member within sixty days after any term expires, the appointment shall be made by the 49 county council;

50 (7) Board members shall serve without compensation. The board may 51 reimburse any member for expenses actually incurred in the performance of duties on 52 behalf of the land bank agency;

53 (8) The board shall have the power to organize and reorganize the executive, 54 administrative, clerical, and other departments of the land bank agency and to fix the

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duties, powers, and compensation of all employees, agents, and consultants of the land
 bank agency;

57 (9) The board shall meet in regular session according to a schedule adopted by 58 the board and also shall meet in special session as convened by the chair or upon written 59 notice signed by a majority of the members. The presence of a majority of total 60 membership, excluding vacancies, shall constitute a quorum;

61 (10) All actions of the board shall be approved by the affirmative vote of a 62 majority of the members of that board present and voting. However, no action of the 63 board shall be authorized on the following matters unless approved by a majority of the 64 total board membership:

65 (a) Adoption, amendment, or repeal of bylaws and other rules and regulations
66 for conduct of the land bank agency's business;

67 (b) Hiring or firing of any employee or contractor of the land bank agency. This 68 function may, by majority vote, be delegated by the board to a specified officer or 69 committee of the land bank agency under such terms and conditions and to the extent 70 that the board may specify;

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(c) Adoption or amendment of the annual budget; and

(d) Sale, encumbrance, or alienation of real property, improvements, or personal
 property;

(11) The governing body of the county establishing a land bank agency may
 incur debt, including, without limitation, borrowing moneys and issuing bonds, notes, or
 other obligations to provide funding for the land bank agency;

(12) Members of a board shall not be liable personally on the bonds or other
 obligations of the land bank agency, and the rights of creditors shall be solely against
 such land bank agency; and

80 (13) Vote by proxy shall not be permitted. Any member may request a recorded
81 vote on any resolution or action of the land bank agency.

82 2. If a municipality establishes a land bank agency under subsection 1 of section
83 140.981, the ordinance, resolution, or rule, as applicable, may specify the following:

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(1) The name of the land bank agency;

(2) The number of members of the board of directors, which shall consist of an
odd number of members and shall be no fewer than five members nor more than eleven
members;

(3) The initial individuals to serve as members of the board of directors and the
 length of terms for which the members are to serve; and

90 (4) The qualifications, manner of selection or appointment, and terms of office of
 91 members of the board.

92 3. A land bank agency may employ a secretary, an executive director, its own counsel 93 and legal staff, technical experts, and other agents and employees, permanent or temporary, as 94 it may require and may determine the qualifications and fix the compensation and benefits of 95 such persons. A land bank agency may also enter into contracts and agreements with political 96 subdivisions for staffing services to be provided to the land bank agency by political 97 subdivisions or agencies or departments thereof, or for a land bank agency to provide such 98 staffing services to political subdivisions or agencies or departments thereof.

140.983. A land bank agency established under the chapter 140 land bank act shall have all powers necessary or appropriate to carry out and effectuate the purposes and 2 provisions of the chapter 140 land bank act, including the following powers in addition to 3 4 those herein otherwise granted:

5 (1) To adopt, amend, and repeal bylaws for the regulation of its affairs and the conduct of its business; 6

7 (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; 8

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(3) To adopt a seal and to alter the same at pleasure;

10 (4) To borrow from [private lenders,] the political [subdivisions, the state, and the federal government] subdivision establishing the land bank agency, as may be necessary 11 for the operation and work of the land bank agency; 12

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(5) [To issue notes and other obligations according to the provisions of this chapter; 14 (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, 15 loan, or other obligation, or portion thereof, incurred by the land bank agency and to pay any 16 17 fees or premiums in connection therewith;

18 [(7)] (6) 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 19 limited to, agreements with other land bank agencies and with political subdivisions for the 20 21 joint exercise of powers under this chapter;

22 [(8)] (7) To enter into contracts and other instruments necessary, incidental, or 23 convenient to:

24 (a) The performance of functions by the land bank agency on behalf of political 25 subdivisions, or agencies or departments thereof; or

(b) The performance by political subdivisions, or agencies or departments thereof, of 26 27 functions on behalf of the land bank agency;

28 To make and execute contracts and other instruments necessary or [<del>(9)</del>] **(8)** 29 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 30

31 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 32

33 executed for and on its behalf];

34 [(10)] (9) To procure insurance against losses in connection with the property, assets, 35 or activities of the land bank agency;

36 [(11)] (10) To invest the moneys of the land bank agency in the same manner as 37 moneys are invested by the state treasurer, including amounts deposited in reserve or 38 sinking funds, at the discretion of the land bank agency in [instruments,] obligations[, 39 securities,] or property determined proper by the land bank agency and to name and use depositories for its moneys; 40

41 [(12)] (11) To enter into contracts for the management of [, the collection of rent 42 from,] or the sale of the property of the land bank agency;

43 [(13)] (12) To design, develop for public use, construct, demolish, reconstruct, rehabilitate, renovate, relocate, equip, furnish, and otherwise improve real property or rights 44 45 or interests in real property held by the land bank agency;

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[(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; 47

48 (15) (13) To acquire property, whether by purchase, exchange, gift, lease, or otherwise, except not property not wholly located in the [eity] county or municipality that 49 50 established the land bank agency; to grant or acquire licenses and easements; and to sell, 51 [lease,] grant an option with respect to, or otherwise dispose of, any property of the land bank 52 agency;

53 To enter into partnerships, joint ventures, and other collaborative [<del>(16)</del>] (14) 54 relationships with political subdivisions and other public and private entities for the 55 [ownership,] management, development, and disposition of real property, except not for property not wholly located in the [eity] county or municipality that established the land 56 57 bank agency; and

58 [(17)] (15) Subject to the other provisions of this chapter and all other applicable 59 laws, to do all other things necessary or convenient to achieve the objectives and purposes of 60 the land bank agency or other laws that relate to the purposes and responsibility of the land 61 bank agency.

140.984. 1. The income of a land bank agency shall be exempt from all taxation by 2 the state and by any of its political subdivisions. Upon acquiring title to any real estate, a land bank agency shall immediately notify the county assessor and the county collector of such 3 4 ownership[, and such real estate shall be]; all taxes, special taxes, fines, and fees on such real estate shall be deemed satisfied by transfer to the land bank agency; and such 5 property shall be exempt from all taxation during the land bank agency's ownership thereof, 6

7 in the same manner and to the same extent as any other publicly owned real estate. Upon the sale or other disposition of any real estate held by it, the land bank agency shall immediately 8 9 notify the county assessor and the county collector of such change of ownership. However, that such tax exemption for improved and occupied real property held by the land bank 10 agency as a lessor pursuant to a ground lease shall terminate upon the first occupancy, and the 11 land bank agency shall immediately notify the county assessor and the county collector of 12 13 such occupancy.

14 2. A land bank agency may acquire real property [or interests in property] by gift, devise, transfer, exchange, foreclosure, [lease,] purchase, or [otherwise on terms and 15 16 conditions and in a manner the land bank agency considers proper pursuant to sections 141.560 to 141.580 or section 141.821, except a land bank agency shall not acquire 17 18 property located partially or wholly outside the boundaries of the county or 19 municipality that established such land bank agency. For purchases of real property 20 not made through foreclosure or pursuant to sections 141.560 to 141.580, a land bank 21 agency may only purchase real property if such property is adjacent to real property already owned by the land bank agency. 22

23 3. A land bank agency may acquire property by purchase contracts, lease purchase 24 agreements, installment sales contracts, and land contracts and may accept transfers from political subdivisions upon such terms and conditions as agreed to by the land bank agency 25 26 and the political subdivision. A land bank agency may, for the purpose of adding to a 27 parcel already owned by the land bank agency, bid on any parcel of real estate offered for 28 sale, offered at a foreclosure sale under sections 140.220 to 140.250, [or] offered at a sale 29 conducted under section 140.190, 140.240, or 140.250, or offered at a foreclosure sale 30 under section 141.550. Notwithstanding any other law to the contrary, any political 31 subdivision may transfer to the land bank agency real property and interests in real property 32 of the political subdivision on such terms and conditions and according to such procedures as 33 determined by the political subdivision.

34 4. A land bank agency shall maintain all of its real property in accordance with the 35 laws and ordinances of the jurisdictions in which the real property is located.

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5. Upon issuance of a deed to a parcel of [a delinquent land tax auction] real estate to a land bank agency under subsection 4 of section 140.250, subsection 5 of section 37 38 140.405, [or] other sale conducted under section 140.190, 140.240, or 140.250 [of a parcel of 39 real estate to a land bank agency], or section 141.550, the land bank agency shall pay only 40 the amount of the land bank agency's bid that exceeds the amount of all tax bills included in 41 the judgment, interest, penalties, attorney's fees, taxes, and costs then due thereon. If the real 42 estate is acquired in a delinquent land tax auction under subsection 4 of section 140.250, subsection 5 of section 140.405, or other sale conducted under section 140.190, 140.240, 43

44 or 140.250, such excess shall be applied and distributed in accordance with section 140.230.

45 If the real estate is acquired in a delinquent land tax auction under section 141.550, such 46 excess shall be applied and distributed in accordance with subsections 3 and 4 of section 47 141.580, exclusive of subdivision (3) of subsection 3 of section 141.580. Upon issuance of a deed, the county collector shall mark the tax bills included in the judgment as "cancelled by 48 49 sale to the land bank" and shall take credit for the full amount of such tax bills, including 50 principal amount, interest, penalties, attorney's fees, and costs, on [his or her] the county

51 collector's books and in [his or her] the county collector's statements with any other taxing 52 authorities.

53 6. A land bank shall not own real property unless the property is wholly located 54 within the boundaries of the [eity] county or municipality that established the land bank 55 agency.

56 7. Within one year of the effective date of the ordinance, resolution, or rule 57 passed establishing a municipal land bank agency under subsection 2 of section 140.981, the title to any real property that is located wholly within the municipality that created 58 59 the land bank agency and that is held by a land trust created under subsection 1 of 60 section 141.821 shall be transferred by deed from the land trust to such land bank 61 agency, at the land bank agency's request.

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

- 3 2. A land bank agency shall maintain and make available for public review and 4 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 5 6 website and include at a minimum:
- 7
- 8
- (1) Whether a parcel is available for sale; (2) The address of the parcel if an address has been assigned;
- 9
- (3) The parcel number if no address has been assigned;

10

- (4) The **month and** year that a parcel entered the land bank agency's inventory;
- 11 (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; and

13 (7) Whether the parcel was acquired by the land bank agency through judicial foreclosure, nonjudicial foreclosure, donation, or some other manner. 14

15 3. The land bank agency shall determine and set forth in policies and procedures the 16 general terms and conditions for consideration to be received by the land bank agency for the 17 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 18 present and future use of the property; contractual commitments of the transferee; and such 19

20 other forms of consideration as the land bank agency determines to be in the best interest of

21 [its purpose] the land bank agency.

4. A land bank agency may convey, exchange, sell, transfer, [lease,] grant, release and demise, pledge, and hypothecate any and all interests in, upon, or to property of the land bank agency. A land bank agency may gift any interest in, upon, or to property to the [eity] county or municipality that established the land bank agency.

5. A [eity] county or municipality may, in its resolution [or], ordinance, or rule 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:

- 30 (1) Use for purely public spaces and places;
- 31 (2) [Use for affordable housing;
- 32 (3) Use for retail, commercial, and industrial activities;
- 33 (4)] Use as wildlife conservation areas; [and
- 34 (5) Such other uses and in such hierarchical order as determined by such city]
- 35
- (3) Use as a green field area; and
- 36
- (4) To return to private use.
- 37

If a [eity] county or municipality, in its resolution [or], ordinance, or rule 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 planning and zoning ordinances.

6. The land bank agency may delegate to officers and employees the authority to enter into and execute agreements, instruments of conveyance, and all other related documents pertaining to the conveyance of property by the land bank agency.

45 7. [A land bank agency shall only accept written offers equal to or greater than the 46 full amount of all tax bills, interest, penalties, attorney's fees, and costs on real property to 47 purchase the real property held by the land bank agency.] Any property sold by a land bank 48 agency that was acquired through purchase, transfer, exchange, or gift shall be sold.

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:

- 52
- (1) To the payment of the expenses of the sale;

53 (2) To fulfill the requirements of the resolution, indenture, or other financing 54 documents adopted or entered into in connection with bonds, notes, or other obligations of the 55 land bank agency, to the extent that such requirements may apply with respect to such parcel 56 of real estate; 57 (3) To [the balance to be retained by] the land bank agency to pay the salaries and 58 other expenses of such land bank agency and of its employees as provided for in its annual 59 budget; and

60 (4) Any funds in excess of those necessary to meet the expenses of the annual budget 61 of the land bank agency in any fiscal year and a reasonable sum to carry over into the next 62 fiscal year to assure that sufficient funds will be available to meet initial expenses for that 63 next fiscal year[<del>, exclusive of net profit from the sale of aneillary parcels,</del>] shall be paid to the 64 respective taxing authorities that, at the time of the distribution, are taxing the real property 65 from which the proceeds are being distributed.

66

67 The distributions shall be in proportion to the amounts of the taxes levied on the properties by68 the taxing authorities. Distribution shall be made on January first and July first of each year,69 and at such other times as the land bank agency may determine.

70 [9. When any ancillary parcel is sold or otherwise disposed of by such land bank
 71 agency, the proceeds therefrom shall be applied and distributed in the following order:

72 73 (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;

74 (3) To fulfill the requirements of the resolution, indenture, or other financing
 75 documents adopted or entered into in connection with bonds, notes, or other obligations of the
 76 land bank agency, to the extent that such requirements may apply with respect to such parcel
 77 of real estate;

78 (4) To the balance to be retained by the land bank agency to pay the salaries and other
 79 expenses of such land bank agency and of its employees as provided for in its annual budget;
 80 and

81 (5) Any funds in excess of those necessary to meet the expenses of the annual budget 82 of the land bank agency in any fiscal year, and a reasonable sum to carry over into the next 83 fiscal year to assure that sufficient funds will be available to meet initial expenses for that 84 next fiscal year, shall be paid in accordance with subdivision (4) of subsection 8 of this 85 section. 86 10. If a land bank agency owns more than five parcels of real property in a single city

80 10. If a land bank agency owns more than live parcels of real property in a single city 87 block and no written offer to purchase any of those properties has been submitted to the 88 agency in the past twelve months, the land bank agency shall reduce its requested price for 89 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

5 historic value;] or using the property for a community garden, park, or other open public
6 space. No later than eight years from the date it acquired the property, a land bank
7 agency shall sell, clear, or put such property to public use.

8 2. The governing body of the [eity] county or municipality may grant the land bank 9 agency a one-year extension if the body determines by a majority vote that unforeseen 10 circumstances have delayed the sale or productive use of a parcel of property.

3. If a land bank agency owns a parcel of real property that does not have a productive use after [two] five 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 2 own the property for three years following the buyer's purchase of the property from the land 3 bank. The clause shall state that a violation of those terms makes the buyer civilly liable to 4 5 the land bank agency for an amount equal to twice the sale price of the property | require that 6 any buyer demonstrate that the buyer is not the owner of any parcel of real estate within 7 the county or municipality that created the land bank agency for which a tax bill has 8 been delinquent for more than one year or is in violation of any municipal building or housing code, and is not the original owner or relative of such owner within the second 9 10 degree of consanguinity of the parcel sold, transferred, exchanged, or gifted to the land 11 bank agency.

12 2. No foreign or domestic corporation or limited liability company that has failed 13 to appoint or maintain a registered agent under chapter 347 or 351 shall be eligible to 14 buy property from the land bank agency. No foreign corporate entity shall be eligible to 15 buy property from the land bank agency unless it has a certificate of authority to 16 transact business in Missouri under section 351.572.

17 3. As a condition of the sale or other authorized conveyance of ownership of any 18 parcel of land owned by the land bank agency to a private owner, such owner may be 19 required to enter into a contract, which may be secured by a deed of trust in favor of the 20 land bank agency, stipulating that such owner or the owner's successor agrees that such 21 owner or the owner's successor make certain improvements to the parcel. If the land 22 bank agency finds by resolution that the terms of the contract have not been satisfied, 23 the land bank agency shall be authorized to bring suit to recover damages for the breach 24 and to seek a judicial foreclosure of the parcel under sections 443.190 to 443.260, except 25 that upon final judgment of the court, title shall revert to the land bank agency without 26 necessity of sale. As an alternative to, or in addition to, seeking a judicial foreclosure, 27 the land bank agency may, only by gift, assign or convey its right to foreclose under

sections 443.190 to 443.260 to any 501(c)(3) tax-exempt nonprofit organization or exercise the right of reentry under 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.

140.988. 1. (1) A land bank agency may receive funding through grants[-,] and gifts
[, and loans] from political subdivisions, the state, the federal government, and other public
and private sources.

4 (2) A land bank agency may receive funding through gifts from any source, 5 provided that the land bank agency shall not sell or otherwise transfer by any means 6 any real property held by the land bank agency to the entity from which the land bank 7 agency received a gift pursuant to this subdivision.

8 2. Except as otherwise provided in [subsections 8 and 9] subsection 7 of section 9 140.985, a land bank agency may receive and retain payments for services rendered, [for rents 10 and leasehold payments received,] for consideration for disposition of real and personal 11 property, for proceeds of insurance coverage for losses incurred, for income from 12 investments, and for any other asset and activity lawfully permitted to a land bank agency 13 under the **chapter 140** land bank act.

14 3. If a land bank agency sells or otherwise disposes of a parcel of real estate held by it, any land taxes assessed against such parcel for the three tax years following such sale or 15 disposition by such land bank agency that are collected by the county collector in a calendar 16 year and not refunded, less the fees provided under section 52.260 and subsection 4 of this 17 18 section and less the amounts to be deducted under section 137.720, shall be distributed by the 19 county collector to such land bank agency no later than March first of the following calendar year, provided that land taxes impounded under section 139.031 or otherwise paid under 20 protest shall not be subject to distribution under this subsection. Any amount required to be 21 22 distributed to a land bank agency under this subsection shall be subject to offset for amounts 23 previously distributed to such land bank agency that were assessed, collected, or distributed in 24 error.

4. In addition to any other provisions of law related to collection fees, the county collector shall collect on behalf of the county a fee of four percent of reserve period taxes collected and such fees collected shall be deposited in the county general fund.

5. If a county has established a land bank agency under subsection 1 of section 140.981, the collector may collect on behalf of the county a fee for the collection of delinquent and back taxes of up to five percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. All fees collected under

#### 32 the provisions of this subsection shall be paid to the land bank agency established under 33 subsection 1 of section 140.981.

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 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 [eity] **county or municipality** that established the land bank agency, and the [eity] county or **municipality** 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.

8 2. The land bank agency may be performance audited at any time by the state auditor 9 or by the auditor of the [eity] county or municipality that established the land bank agency. 10 The [eost] land bank agency shall make copies of such audit [shall be paid by the land bank 11 agency, and copies shall be made] available to the public and [posted] shall post a copy of 12 the audit on the land bank agency's website within thirty days of the completion of the audit.

140.994. 1. A land bank agency shall have power to receive funds from bonds issued by the county or municipality that created the land bank agency, for any of its corporate purposes. The bonds shall be special, limited obligations of the county or municipality that created the land bank agency, the principal of and interest on which shall be payable solely from the income and revenue derived from the sale, or other disposition of the assets of the land bank agency, or such portion thereof as may be designated in the resolution, indenture, or other financing documents relating to the issuance of the bonds.

9 2. Bonds issued pursuant to this section shall not be deemed to be an 10 indebtedness within the meaning of any constitutional or statutory limitation upon the 11 incurring of indebtedness. The bonds shall not constitute a debt, liability, or obligation 12 of the state or a pledge of the full faith and credit or the taxing power of the state and the 13 bonds shall contain a recital to that effect. Neither the members of the board nor any 14 person executing the bonds shall be liable personally on the bonds by reason of the 15 issuance thereof.

16 3. Bonds issued pursuant to this section shall be authorized by resolution of the governing body of the county or municipality establishing the land bank agency, shall be 17 issued in such form, shall be in such denominations, shall bear interest at such rate or 18 19 rates, shall mature on such dates and in such manner, shall be subject to redemption at 20 such times and on such terms, and shall be executed by one or more members of the 21 governing body of the county or municipality establishing the land bank agency, as 22 provided in the resolution authorizing the issuance thereof or as set out in the indenture 23 or other financing document authorized and approved by such resolution. The

governing body of the county or municipality establishing the land bank agency may sell such bonds in such manner, either at public or at private sale, and for such price as the governing body of the county or municipality establishing the land bank agency may determine to be in the best interests of the land bank agency.

4. A governing body of the county or municipality establishing the land bank agency may from time to time, as authorized by resolution of the governing body, issue refunding bonds for the purpose of refunding, extending, and unifying all or any part of its valid outstanding bonds. Such refunding bonds may be payable from any of the sources identified in subsection 1 of this section and from the investment of any of the proceeds of the refunding bonds.

5. The bonds issued by the governing body of the county or municipality establishing the land bank agency shall be negotiable instruments under chapter 400.

36 6. Bonds issued under this section and all income or interest thereon shall be
37 exempt from all state taxes.

7. The governing body of the county or municipality establishing the land bank agency shall have the power to issue temporary notes upon the same terms and subject to all provisions and restrictions applicable to bonds under this section. Such notes issued by the governing body may be refunded by notes or bonds authorized under this section.

140.995. Notwithstanding any provision of sections 140.980 to 140.995 to the contrary, a land bank agency may rent or lease property held by the land bank agency for community, noncommercial agricultural uses.

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 chapter 140 land bank act.

6 2. No **member of the board or** employee of a land bank agency shall own, directly 7 or indirectly, any legal or equitable interest in or to any lands held by such land bank agency 8 other than the salaries, expenses, and emoluments provided for in sections 140.980 to 9 140.1015.

10

3. A violation of this section is a class D felony.

4. The land bank agency 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 or any other applicable law. 5. Any person who is related to a board member or employee of a land bank agency within the second degree of consanguinity or affinity shall be considered a board member or employee of a land bank agency for purposes of this section and subject to its provisions.

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.

6 2. Prior to the filing of an action to quiet title, the land bank agency shall conduct an 7 examination of title to determine the identity of any and all persons and entities possessing a 8 claim or interest in or to the real property. Service of the petition to quiet title shall be 9 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;

12 13 (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;

14 (4) By publication in a newspaper of general circulation in the [eity] county or
 15 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 affidavitidentifying all parties potentially having an interest in the real property and the form of noticeprovided.

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.

140.1012. 1. A land bank agency [may] shall be dissolved as a public body corporate
and politic no sooner than sixty calendar days, but no later than one hundred eighty
calendar days, after an ordinance or resolution for such dissolution is passed by the [eity]
county or municipality that established the land bank agency.

5 2. No less than sixty calendar days' advance written notice of consideration of such an 6 ordinance or resolution of dissolution shall be given to the land bank agency, shall be 7 published in a local newspaper of general circulation within such [eity] county or 8 municipality, and shall be sent certified mail to each trustee of any outstanding bonds of the9 land bank agency.

10 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 11 12 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 13 14 simultaneously with such dissolution. Once all outstanding bonds, notes, or other 15 obligations are satisfied, no new property shall be purchased by, gifted to, traded to, or 16 exchanged with the land bank agency. No further debts or other obligations shall be incurred other than that which is necessary to sell or put to public use any remaining 17 property held by the land bank agency. The land bank agency shall be dissolved within 18 thirty days after all outstanding bonds, notes, or other obligations are satisfied. 19

20 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 21 22 written instrument to and shall become the assets of the [eity] county or municipality that 23 established the land bank agency. Such [eity] county or municipality shall act expeditiously to return such real property to the tax rolls and shall market and sell such real property using 24 25 an open, public method that ensures the best possible prices are realized while ensuring such 26 real property is returned to a suitable, productive use for the betterment of the neighborhood in which such real property is located. [Any such real property that was acquired by the 27 dissolved land bank agency pursuant to a sale conducted under section 140.190, 140.240, or 28 29 140.250 shall be held by the city 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 30 judgment of foreclosure and, Upon the sale or other disposition of any such property by such 31 [city] county or municipality, the proceeds therefrom shall be applied and distributed in the 32 following order: 33

34

(1) To the payment of the expenses of sale;

35 (2) To the reasonable costs incurred by such [eity] county or municipality in 36 maintaining and marketing such property; and

37 (3) The balance shall be paid to the respective taxing authorities that, at the time of 38 the distribution, are taxing the real property from which the proceeds are being distributed.

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:

6

(a) Pursuant to a deemed sale under subsection 3 of section 141.560;

7

8

(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 of section 141.550;
- 9 (2) "Appraiser" shall mean a state licensed or certified appraiser licensed or certified 10 pursuant to chapter 339 who is not an employee of the collector or collection authority;
- (3) "Board" or "board of commissioners" shall mean the board of commissioners of aland 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;
- 15 (5) "County" shall mean any county in this state [having a charter form of 16 government, any county of the first class with a population of at least one hundred fifty 17 thousand but less than one hundred sixty thousand and any county of the first class with a 18 population of at least eighty-two thousand but less than eighty-five thousand];
- 19 (6) "Court" shall mean the circuit court of any county affected by sections 141.210 to
  20 141.810 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:
- 26

(a) The holder of the benefit or burden of any easement or right of way;

27

(b) The holder of a benefit or burden of a real covenant; or

- (c) A leasehold owner of subsurface mineral, gas, or oil rights whose interest is
   properly recorded and whose interest shall remain unaffected;
- 30

(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 32 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
   34 as the same are created by and described in section 141.700;

35 [(11)] (12) "Municipality" shall include any incorporated city or town, or a part 36 thereof, located in whole or in part within a county [of class one or located in whole or in part 37 within a county with a charter form of government, which municipality now has or which 38 may hereafter contain a population of two thousand five hundred inhabitants or more, 39 according to the last preceding federal decennial census];

40 [(12)] (13) "Person" shall mean any individual, [male or female,] firm, copartnership, 41 joint adventure, association, corporation, estate, trust, business trust, receiver or trustee 42 appointed by any state or federal court, trustee otherwise created, syndicate, or any other 43 group or combination acting as a unit, and the plural as well as the singular number; 44 [(13)] (14) "Political subdivision" shall mean any county, city, town, village, school 45 district, library district, or any other public subdivision or public corporation having the 46 power to tax;

47 [(14)] (15) "Reserve period taxes" shall mean land taxes assessed against any parcel
48 of real estate sold or otherwise disposed of by a land bank agency for the first three tax years
49 following such sale or disposition;

50 [(15)] (16) "School district", "road district", "water district", "sewer district", "levee 51 district", "drainage district", "special benefit district", "special assessment district", or "park 52 district" shall include those located within a county as such county is described in this section;

53 [(16)] (17) "Sheriff" and "circuit clerk" shall mean the sheriff and circuit clerk, 54 respectively, of any county affected by sections 141.210 to 141.810 and sections 141.980 to 55 141.1015;

56 [(17)] (18) "Tax bill" as used in sections 141.210 to 141.810 and sections 141.980 to 57 141.1015 shall represent real estate taxes and the lien thereof, whether general or special, 58 levied and assessed by any taxing authority;

59 [(18)] (19) "Tax district" shall mean the state of Missouri and any county, 60 municipality, school district, road district, water district, sewer district, levee district, drainage 61 district, special benefit district, special assessment district, or park district, located in any 62 municipality or county as herein described;

63

[(19)] (20) "Tax lien" shall mean the lien of any tax bill as defined in this section;

64 [(20)] (21) "Taxing authority" shall include any governmental, managing, 65 administering or other lawful authority, now or hereafter empowered by law to issue tax 66 bills, the state of Missouri or any county, municipality, school district, road district, water 67 district, sewer district, levee district, drainage district, special benefit district, special 68 assessment district, or park district, affected by sections 141.210 to 141.810 and sections 69 141.980 to 141.1015.

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].

7 2. Alternatively, any county may, by adoption of a resolution or order of the 8 county commission of such county, elect to operate under the provisions of sections 9 141.210 to 141.810 as a "partial opt-in county". After adoption of any such resolution 10 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 under subsection 1 of
section 140.981 shall elect to operate as a partial opt-in county unless having first elected
to establish a land bank agency as provided in subsection 1 of section 140.981.

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.

21 [2.] 5. After the adoption of such resolution or order by such county commission, 22 [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 23 thereafter] shall cooperate with such county under the provisions of sections 141.210 to 24 25 141.810. Any such county [or municipality] which shall, in the manner provided herein, have 26 elected to come within the provisions of sections 141.210 to 141.810, in whole or in part, by 27 adoption of such resolution, order or ordinance, may, after a period of one year from the 28 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 29 30 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 31 32 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 33 34 affect any proceedings in rem for foreclosure which may have been instituted under the 35 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 36 conclusion and completion; provided further, that any county [or municipality] which may 37 38 have operated under sections 141.210 to 141.810 prior to the enactment of this section may 39 hereafter elect to terminate any further operation under sections 141.210 to 141.810 by 40 proceeding in manner and form and to the same effect as though it had originally elected to operate under the provisions of sections 141.210 to 141.810. 41

42 [3.] 6. Any [city] municipality located partly within [and partly without] a [class one] 43 county[, which city and county now are or hereafter may be operating] electing to operate in 44 whole or in part under the provisions of sections 141.210 to 141.810[, may collect its 45 delinquent tax bills imposed against real property located in that part of such city situated 46 within such class one county, pursuant to the provisions of sections 141.210 to 141.810] shall 47 cooperate with such county under the provisions of sections 141.210 to 141.810;

48 provided, however, that tax bills imposed against real estate[,] located in that part of such

49 [eity] municipality outside of the limits of any such [class one] county[,] shall be collected 50 under [the provisions of the charter of any such city, or under such] other provisions as may

51 be provided by law.

141.250. 1. The respective liens of the tax bills for general taxes of the state of Missouri, the county, any municipality and any school district, for the same tax year, shall be equal and first liens upon the real estate described in the respective tax bills thereof; provided, however, that the liens of such tax bills for the latest year for which tax bills are unpaid shall take priority over the liens of tax bills levied and assessed for less recent years, and the lien of such tax bills shall rate in priority in the order of the years for which [they] the tax bills are delinquent, the lien of the tax bill longest delinquent being junior in priority to the lien of the tax bill for the next most recent tax year.

9 2. All tax bills for other than general taxes shall constitute liens junior to the liens for 10 general taxes upon the real estate described therein; provided, however, that a tax bill for 11 other than general taxes, of the more recent issue shall likewise be senior to any such tax bill 12 of less recent date.

13 3. The proceeds derived from the sale of any lands encumbered with a tax lien or liens 14 [, or held by the land trustees, or 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 15 141.984, or pursuant to a sale under subdivision (2) of subsection 2 of section 141.550] shall 16 be distributed to the owners of such liens in the order of the seniority of the liens[, or their 17 respective interests as shown by the records of the land trust or the land bank agency]. Those 18 19 holding liens of equal rank shall share in direct proportion to the amounts of their respective 20 liens.

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

11 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
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.

5 2. For partial opt-in counties, the collector shall decide which tax delinquent 6 parcels shall proceed according to the provisions contained herein. The remaining 7 parcels shall proceed under such other provisions as may be provided by law.

8 3. The collector shall assign a serial number to each parcel of real estate in each list 9 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 10 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 12 13 to 141.1015 shall, without further procedure or court order, be deemed to be consolidated with the suit brought under sections 141.210 to 141.810 and sections 141.980 to 141.1015, 14 15 and such pending suit shall thereupon be abated.

16 [3.] 4. The collector shall deliver such combined lists to the delinquent land tax
 17 attorney from time to time but not later than April [the] first of each year.

18 [4.] 5. The delinquent land tax attorney shall incorporate such lists in petitions in the 19 form prescribed in section 141.410, and shall file such petitions with the circuit clerk not later 20 than June first of each year.

141.300. 1. The collector shall receipt for the aggregate amount of such delinquent 2 tax bills appearing on the list or lists filed with [him] the collector under the provisions of 3 section 141.290, which receipt shall be held by the owner or holder of the tax bills or by the 4 treasurer or other corresponding financial officer of the taxing authority so filing such list 5 with the collector.

6 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 7 taxing authority, a detailed statement, verified by affidavit, of all taxes collected by [him] the 8 9 collector during the preceding month which appear on the list or lists received by [him] the 10 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 11 12 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 14

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 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 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 counselor's assistants as shall appear necessary to act as the delinquent land tax attorney.

7 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 8 not less than two hundred dollars and not more than four hundred dollars per month,] and 9 such clerical employees as may be necessary, [at salaries to be fixed by the collector at not 10 11 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 12 13 appointed delinquent tax attorney may incur such reasonable expenses as are necessary for the performance of [his] the attorney's duties. 14

15 3. The delinquent land tax attorney and [his] the attorney's assistants shall perform 16 legal services for the collector and shall act as attorney for [him] the collector in the 17 prosecution of all suits brought for the collection of land taxes; but [they] the attorney and 18 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.

24 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 25 employees[, and when the compensation received by him or owing to him by the collector 26 exceeds ten thousand dollars in any one calendar year by virtue of the sums charged and 27 collected pursuant to the provisions of section 141.150, the surplus shall be credited and 28 29 applied by the collector to the expense of the delinquent land tax attorney and to the 30 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 31 revenue fund of the county]. 32

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.

38 7. The attorney's fees shall be taxed as costs in the suit and collected as other39 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 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].

141.410. 1. A suit for the foreclosure of the tax liens herein provided for shall be instituted by filing in the appropriate office of the circuit clerk a petition, which petition shall contain a caption, a copy of the list so furnished to the delinquent land tax attorney by the collector, and a prayer. The petition shall name each person with a legal interest in the parcel of land affected by the suit, as reasonably discoverable to the collector from publicly available records. Such petition without further allegation shall be deemed to be sufficient.

| 8  | 2. The caption shall be in the following form:                    |
|----|---|
| 9  | In the Circuit Court of County, Missouri,                         |
| 10 | In the Matter of  |
| 11 | Foreclosure of Liens for Delinquent Land Taxes                    |
| 12 | By Action in Rem.   |
| 13 | Collector of Revenue of County, Missouri,                         |
| 14 | Plaintiff   |
| 15 | -VS   |
| 16 | Parcels of Land Encumbered with Delinquent Tax Liens              |
| 17 | Defendants  |
| 18 | 3. The petition shall contain at least the following information: |

19 (1) The identity of the petitioner and the name and address of the collector;

- 20 (2) The parcel's common street address;
- 21 (3) A full legal description for the parcel;
- 22 (4) The tax identification number of the parcel;
- 23 (5) The period of tax delinquency; and
- 24
- (6) The principal amount of delinquent taxes, together with interest, penalties,
- 25 and fees.

4. The petition shall conclude with a prayer that all tax liens upon such real estate be foreclosed; that the court determine the amounts and priorities of all tax bills, together with interest, penalties, costs, and attorney's fees; that the court order such real estate to be sold by the sheriff at public sale as provided by sections 141.210 to 141.810 and sections 141.980 to 141.1015 and that thereafter a report of such sale be made by the sheriff to the court for further proceedings under sections 141.210 to 141.810 and sections 141.1015.

32 [4.] 5. The delinquent land tax attorney within ten days after the filing of any such 33 petition shall forward by United States registered mail to each person or taxing authority 34 having filed a list of delinquent tax bills with the collector as provided by sections 141.210 to 35 141.810 and sections 141.980 to 141.1015 a notice of the time and place of the filing of such 36 petition and of the newspaper in which the notice of publication has been or will be published.

37 [5.] 6. The petition when so filed shall have the same force and effect with respect to
38 each parcel of real estate therein described, as a separate suit instituted to foreclose the tax
39 lien or liens against any one of said parcels of real estate.

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 2 3 petition, a [brief] notice of the [filing of the suit] petition, to the persons named in the petition 4 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, 6 or the last known owner of record, if different, and to the addresses of said persons upon said 7 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 8 be obliterated, the endorsement "DELIVER TO ADDRESSEE ONLY", and which also 9 requires a return receipt or a statement by the postal authorities that the addressee refused to 10 receive and receipt for such mail. If the notice is returned to the collector by the postal 11 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 13 14 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 15 person to whom the original notice was addressed, and to cause another notice to be mailed to 16

17 such person. The collector shall prepare and file with the circuit clerk at least thirty days 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 20 that are undeliverable because of an addressee's refusal to receive and receipt for the same, or 21 of any notice otherwise nondeliverable by mail, or in the event that any name or address does 22 not appear on the records of the collector, then of that fact. The affidavit in addition to the 23 recitals set forth above shall also state reason for the nondelivery of such notice.

24 **2.** The collector shall prepare and send, by first-class mail, a copy of the petition 25 within thirty days after the filing of such a petition to the occupant of such parcel or 26 property.

141.500. 1. After the trial of the issues, the court shall, as promptly as circumstances permit, render judgment. If the court finds that no tax bill upon the land collectible by the 2 collector or the relator was delinquent when the suit was instituted or tried, then the judgment 3 of the court shall be that the cause be dismissed as to the parcels of real estate described in the 4 tax bill; or, if the evidence warrant, the judgment may be for the principal amount of the 5 6 delinquent tax bills upon the real estate upon which suit was brought, together with interest, penalties, attorney's and appraiser's fees and costs computed as of the date of the judgment. 7 8 The judgment may recite the amount of each tax bill, the date when it began to bear interest, and the rate of such interest, together with the rate and amount of penalties, attorney's and 9 10 appraiser's fees not to exceed fifteen dollars. It may decree that the lien upon the parcels of 11 real estate described in the tax bill be foreclosed and such real estate sold by the sheriff, and 12 the cause shall be continued for further proceedings, as herein provided.

13 2. The collector [may, at his option,] shall cause to be prepared and sent by restricted, 14 registered or certified mail with postage prepaid, within thirty days after the rendering of such judgment, a brief notice of such judgment and the availability of a written redemption 15 16 contract pursuant to section 141.530 to the persons named in the judgment as being the last known persons in whose names tax bills affecting the respective parcels of real estate 17 18 described in such judgment 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 such persons upon the records 19 20 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 21 obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires 22 23 a return receipt or a statement by the postal authorities that the addressee refused to receive 24 and receipt for such mail. If the notice is returned to the collector by the postal authorities as 25 undeliverable for reasons other than the refusal by the addressee to receive and receipt for the 26 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 27

28 and address of any person who, from such records, appears as a successor to the person to 29 whom the original notice was addressed, and to cause another notice to be mailed to such 30 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 31 32 real estate affected of any such notices of judgment that are undeliverable because of an 33 addressee's refusal to receive and receipt for the same, or of any notice otherwise 34 nondeliverable by mail, or in the event that any name or address does not appear on the 35 records of the collector, then of that fact. The affidavit in addition to the recitals set forth

36 above shall also state reason for the nondelivery of such notice.

37 **3.** The collector shall prepare and send to the occupant of such parcel or 38 property, by first-class mail, a copy of the judgment of foreclosure within thirty days 39 after the date of such judgment.

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.

7 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 8 motion for rehearing be filed, and, if filed, within six months after such motion may have 9 been overruled, or, if an appeal be taken from such judgment and the judgment be affirmed, 10 within six months after the sheriff shall have been notified by any party to the suit that such 11 judgment has been affirmed on appeal and that the mandate of the appellate court is on file 12 with the circuit clerk, the sheriff shall commence to advertise the real estate described in the 13 judgment and shall fix the date of sale within thirty days after the date of the first publication 14 of the notice of sheriff's sale as herein provided, and shall at such sale proceed to sell the real 15 16 estate.

17 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 18 redeem such property from said judgment if at the time of judgment such property is assessed 19 as residential property and the judgment finds the property has been vacant for a period of not 20 less than six months prior to the judgment. After a judgment as provided for in this section 21 22 becomes final, the waiting period shall not apply to such judgment and a sale under execution 23 of the judgment shall be immediately held as provided under the applicable provisions of this 24 chapter.

25 4. In partial opt-in counties, no later than one hundred twenty days prior to the 26 sheriff's sale, the collector shall obtain from a licensed title company or attorney a title 27 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 28 29 judgment under section 141.500 and for which it has been decreed that the lien upon the parcel of real estate described in the tax bill be foreclosed and such real estate sold by 30 31 the sheriff. The charge of such title search may be recovered from the proceeds of the 32 sale under section 141.580.

5. After obtaining or conducting 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;

37 38

36

39

(3) Tax records in the office of the local assessor;(4) A search of court records in Missouri CaseNet; and

- 40
- (5) For a business entity, records filed with the secretary of state.
- 41

42 The collector may also incur reasonable costs for web-based investigatory searches to 43 supplement the search for interested parties and addresses. The reasonable cost of 44 locating interested parties and addresses for notice may be recovered from the proceeds 45 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.

53 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 54 55 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 56 57 the subject of delinquent land tax collection proceedings brought under sections 141.210 to 141.810 and sections 141.980 to 141.1015 and that it may be sold for the payment of 58 59 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 60 collector as well as a prohibition against removal unless the parcel has been redeemed. 61

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 such 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.

69 8. In addition to the other notice requirements of this section, no later than 70 twenty days prior to the sheriff's sale, the sheriff shall attempt in-person notice that 71 shall describe the parcel and advise that it is the subject of delinquent land tax collection 72 proceedings brought under sections 141.210 to 141.810 and sections 141.980 to 141.1015; 73 that shall state that it may be sold for the payment of delinquent taxes at a sale to be 74 held at a certain time, date, and place; and that shall also contain the tax identification 75 number and the phone number and address of the collector. In-person notice may be 76 provided to any person found at the parcel. The sheriff shall note the date and time of 77 attempted notice and the name, description, or other identifying information regarding 78 the person to whom notice was attempted. The sheriff shall document compliance with 79 this section, make such documentation generally available upon request, and provide verification by affidavit of compliance with this section. The cost of notice under this 80 81 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 2 hundred thousand but fewer than seven hundred thousand inhabitants] If a parcel is the subject of an action filed under sections 447.620 to 447.640, the court shall stay the sale of 3 4 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 5 that the party which has brought such an action has paid into the circuit court the principal 6 amount of all land taxes then due and owing under the tax foreclosure judgment, exclusive of 7 8 penalties, interest, attorney fees, and court costs, prior to the date of any proposed sale under 9 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 10 11 certificate that such notice has been provided to the court administrator. If the party that brought the action under sections 447.620 to 447.640 dismisses its action prior to gaining 12 13 temporary possession of the property, it shall recover any amounts paid into the circuit court under this subsection. 14

Image: 15 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

18 taxes theretofore paid into the circuit court. In addition,] In any order granting a sheriff's deed 19 under section 447.625 or a judicial deed under section 447.640, the court shall also order 20 the permanent extinguishment of liability against the grantee [of the sheriff's deed,] and [all] 21 the grantee's successors in interest[; excepting however, any defendant in such action,] for 22 penalties, interest, attorney fees, and court costs arising from actions to collect delinquent 23 land taxes due on the subject property. The funds paid into the court for land taxes under 24 subsection 1 of this section shall then be paid to the county collector.

**3.** If an owner of such a property moves the court for restoration **of possession** 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, **and in the event that an owner of the tax parcel regains possession under section 447.638, funds deposited by the owner under this subsection shall be paid to the county collector, and funds paid into the court by a party under subsection 1 of this section shall be paid out in full to the payer**.

32 [3. If the party which brought the action under sections 447.620 to 447.640 dismisses
 33 its action prior to gaining temporary possession of the property, it shall recover any amounts
 34 paid into the circuit court prior to that date for principal land taxes.

4. In the event that an owner of the tax parcel regains possession under section 447.638, the party which brought the action under sections 447.620 to 447.640 shall recover from that owner an amount equal to that paid into the court by said party and paid to the county collector under this section, and shall be granted judgment thereon.]

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.

- 8 2. Such advertisements may include more than one parcel of real estate, and shall be 9 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 for                       |
| 21 | taxes, interest, penalties, attorney's fees and costs with the serial numbers of             |
| 22 | each parcel of real estate, the description thereof, the name of the person                  |
| 23 | appearing in the petition in the suit, and the total amount of the judgment                  |
| 24 | against each such parcel for taxes, interest, penalties, attorney's fees and                 |
| 25 | costs, all as set out in said judgment and described in each case,                           |
| 26 | respectively, as follows: (Here set out the respective serial numbers,                       |
| 27 | descriptions, names and total amounts of each judgment, next above                           |
| 28 | referred to.) and,   |
| 29 | WHEREAS, such judgment orders such real estate sold by the undersigned                       |
| 30 | sheriff, to satisfy the total amount of such judgment, including interest,                   |
| 31 | 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, to the            |
| 35 | highest bidder, for cash, between the hours of nine o'clock A.M. and five                    |
| 36 | o'clock P.M., at the front door of the County Courthouse in                                  |
| 37 | , Missouri, on, the day of, 20, and  |
| 38 | continuing from day to day thereafter, to satisfy the judgment as to each                    |
| 39 | respective parcel of real estate sold. If no acceptable bids are received as to              |
| 40 | any parcel of real estate, said parcel shall be sold to the Land Trust of                    |
| 41 | _ (insert name of County), Missouri or Land Bank of [the City of]                            |
| 42 | (insert name of municipality or county), Missouri.   |
| 43 | Any bid received shall be subject to confirmation by the court.                              |
| 44 |  |
| 45 | Sheriff of County, Missouri  |
| 46 |  |
| 47 | Delinquent Land Tax Attorney   |
| 48 | Address:   |
| 49 | First Publication, 20  |
| 50 | 3. Such advertisement shall be published four times, once a week, upon the same day          |
| 51 | of each week during successive weeks prior to the date of such sale, in a daily newspaper of |

52 general circulation regularly published in the county, qualified according to law for the 53 publication of public notices and advertisements.

54 [4. In addition to the provisions herein for notice and advertisement of sale, the county collector shall enter upon the property subject to foreclosure of these tax liens and post 55 a written informational notice in any conspicuous location thereon. This notice shall describe 56 the property and advise that it is the subject of delinquent land tax collection proceedings 57 before the circuit court brought pursuant to sections 141.210 to 141.810 and 141.980 to 58 141.1015 and that it may be sold for the payment of delinquent taxes at a sale to be held at ten 59 o'clock a.m., date and place, and shall also contain a file number and the address and phone 60 number of the collector. If the collector chooses to post such notices as authorized by this 61 subsection, such posting must be made not later than the fourteenth day prior to the date of the 62 63 sale.

64 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 65 brief notice of the date, location, and time of sale of property in foreclosure of tax liens 66 pursuant to sections 141.210 to 141.810 and 141.980 to 141.1015, to the persons named in the 67 petition as being the last known persons in whose names tax bills affecting the respective 68 69 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 70 upon said records of the collector. The terms "restricted", "registered" or "certified mail" as 71 used in this section mean mail which carries on the face thereof in a conspicuous place, where 72 73 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 74 to receive and receipt for such mail. If the notice is returned to the collector by the postal 75 authorities as undeliverable for reasons other than the refusal by the addressee to receive and 76 receipt for the notice as shown by the return receipt, then the collector shall make a search of 77 the records maintained by the county, including those kept by the recorder of deeds, to discern 78 79 the name and address of any person who, from such records, appears as a successor to the 80 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 81 hearings an affidavit reciting to the court any name, address and serial number of the tract of 82 real estate affected of any such notices of sale that are undeliverable because of an addressee's 83 refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail, 84 85 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 86 the nondelivery of such notice. 87

88 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 89 90 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 91 92 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 93 terms "restricted", "registered" or "certified mail" as used in this section mean mail which 94 carries on the face thereof in a conspicuous place, where it will not be obliterated, the 95 endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt 96 or a statement by the postal authorities that the addressee refused to receive and receipt for 97 98 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 99 shown by the return receipt, then the collector shall make a search of the records maintained 100 by the county, including those kept by the recorder of deeds, to discern the name and address 101 102 of any security holder who, from such records, appears as a successor to the security holder to 103 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 104 105 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 106 an addressee's refusal to receive and receipt for the same, or of any notice otherwise 107 nondeliverable by mail, and stating the reason for the nondelivery of such notice.] 108

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.

6 2. The following provisions shall apply to any sale pursuant to this section [of
7 property located within any municipality contained wholly or partially within a county with a
8 population of over six hundred thousand and less than nine hundred thousand]:

9 (1) The sale shall be held on the day for which it is advertised, between the hours of 10 nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the 11 judgment as to each respective parcel of real estate sold. For partial opt-in counties, the 12 sale shall be held on the fourth Monday in August of each year between the hours of 13 nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the 14 judgment as to each respective parcel of real estate sold;

15 (2) The sale shall be conducted publicly, by auction, for ready money. The **parcel** 16 **shall be sold to the** highest bidder [shall be the purchaser unless], provided that the highest

bid is [less than] equal to or greater than the full amount of all tax bills [included in] due and owing on the parcel, which may differ from the judgment[-] amount; plus interest[-]; penalties[-]; attorney's fees and costs; and a nonreimbursable, two-hundred-dollar bidder fee. Such bidder fee shall 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[-];

23 (3) No person shall be eligible to bid at the time of the sale unless such person has, no 24 later than ten days before the sale date, demonstrated to the satisfaction of the official charged 25 by law with conducting the sale that he or she 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 26 27 [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 28 29 demonstration by presenting statements from the appropriate collection [and code enforcement] officials of the [municipality] county. [Notwithstanding this provision, any 30 taxing authority or land bank agency shall be eligible to bid at any sale conducted under this 31 section without making such a demonstration.] The official charged with conducting the 32 33 sale may require prospective bidders to submit an affidavit attesting to the requirements 34 of this subdivision and is expressly authorized to permanently preclude any prospective 35 bidder from participating in the sale for failure to comply with the provisions of this 36 subdivision; and

37 (4) No foreign or domestic corporation or limited liability company that has 38 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 39 40 at the time of the sale unless it has a certificate of authority to transact business in Missouri under section 351.572. The official charged with conducting the sale may 41 require prospective bidders to submit an affidavit attesting to the requirements of this 42 43 subdivision and is expressly authorized to permanently preclude any prospective bidder 44 from participating in the sale for failure to comply with the provisions of this subdivision. 45

3. The following provisions shall apply to any sale under this section of property located within any municipality contained wholly or partially within a county with a population of over six hundred thousand inhabitants and fewer than nine hundred thousand inhabitants:

50 (1) No person shall be eligible to bid at the time of the sale unless such person 51 has, no later than ten days before the sale date, demonstrated to the satisfaction of the 52 official charged by law with conducting the sale that the person is not the owner of any 53 parcel of real property with two or more violations of the municipality's building or 54 housing codes. A prospective bidder may make such a demonstration by presenting 55 statements from the appropriate code enforcement officials of the municipality; and

56 (2) Notwithstanding the provisions of subdivision (1) of this subsection, any 57 taxing authority or land bank agency shall be eligible to bid at the sale without making 58 the demonstration described in subdivision (1) of this subsection.

4. 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.] 5. The collector shall advance the sums necessary to pay for the publication of all 63 64 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. 65 The collector shall give credit in such accounts for all such advances recovered by [him or 66 her] the collector. Such expenses of publication shall be apportioned pro rata among and 67 taxed as costs against the respective parcels of real estate described in the judgment; 68 69 provided, however, that none of the costs herein enumerated, including the costs of 70 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.

6 2. With respect to any parcel of real estate not located wholly within a county or municipality that [is an appointing authority] has established a land bank agency under 7 section [141.981] 140.981 or 141.980, in the event no bid equal to the full amount of all tax 8 9 bills [included in] due and owing on the parcel, which may differ from the judgment[,] amount; plus interest[,]; penalties[,]; attorney's fees and costs [then due thereon]; and a 10 11 nonreimbursable, two-hundred-dollar bidder fee that 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 12 successive, the land [trustees] trust shall be deemed to have bid the full amount of all tax bills 13 included in the judgment, interest, penalties, attorney's fees and costs then due, and if no other 14 bid be then received by the sheriff in excess of the bid of the [trustees] land trust, and the 15 16 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 17 18 [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 19 of such parcel of real estate, when such parcel is sold or otherwise disposed of by the land 20

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.

26 3. With respect to any parcel of real estate located wholly within a county or 27 municipality that [is an appointing authority under section 141.981] has established a land bank agency under section 140.981 or 141.980, in the event no bid equal to the full amount 28 29 of all tax bills [included in] due and owing on the parcel, which may differ from the judgment[,] amount; plus interest[,]; penalties[,]; attorney's fees and costs [then due 30 thereon]; and a nonreimbursable, two-hundred-dollar bidder fee that shall be received at 31 such sale after such parcel of real estate has been offered for sale on three different days, 32 which need not be successive, the land bank agency [for which said municipality is an 33 appointing authority] established under section 140.981 or 141.980 shall be deemed to have 34 bid the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees 35 36 and costs then due, and the sheriff shall so announce at the sale, then the bid of the land bank 37 agency shall be announced as accepted. The sheriff shall report any such bid or bids so made 38 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 39 40 collector shall mark the tax bills so bid by such land bank agency as "cancelled by sale to the 41 land bank" and shall take credit for the full amount of such tax bills, including principal 42 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. 43

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 2 the land trust of such county in trust for the tax bill owners and taxing authorities having an 3 interest in any tax liens which were foreclosed, as their interests may appear in the judgment 4 of forcelosure. The title to any real estate acquired by a land bank agency pursuant to a 5 deemed sale under subsection 3 of section 141.560, by deed from a land trust under 6 subsection 1 of section 141.984, or pursuant to a sale under subdivision (2) of subsection 2 of 7 section 141.550 shall be held in trust for the tax bill owners and taxing authorities having an 8 9 interest in any tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure. 10 11

11 2.] The title to any real estate which shall vest in any purchaser, upon confirmation of 12 such sale by the court, **or in any land bank agency or land trust**, shall be an absolute estate 13 in fee simple, subject to rights-of-way thereon of public utilities on which tax has been 14 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

17 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 18 19 and forever foreclosed of all such right, title, interest, claim, lien or equity of redemption, and 20 the court shall order immediate possession of such real estate be given to such purchaser; 21 provided, however, that such title shall also be subject to the liens of any tax bills [which may 22 have attached to such parcel of real estate prior to the time of the filing of the petition 23 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 24 25 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 26 27 3 of section 141.560, or sold to a land bank agency pursuant to subdivision (2) of subsection 2 of section 141.550, the title thereto shall be free of any such liens to the extent of the interest 28 29 of any taxing authority in such real estate; provided further, that [such title shall not be subject 30 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 the 31 32 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. 33

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 2 for hearing to confirm or set aside the foreclosure sale thereof, even though such parcels are 3 not all of the parcels of real estate described in the notice of sheriff's foreclosure sale. Notice 4 of the hearing, or of the court moving to confirm the foreclosure sale, shall be sent by 5 any interested party to each person who was sent notice of the sale and to any interested 6 parties as required by prevailing notions of due process. At the time of such hearing, the 7 sheriff shall make report of the sale, and the court shall hear evidence of the value of the 8 9 property offered on behalf of any interested party to the suit, and shall forthwith determine 10 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 11 interested parties under prevailing notions of due process and sections 141.210 to 12 141.810 and sections 141.980 to 141.1015, reciting the notice efforts of the collector, 13 14 sheriff, and tax sale purchaser. Nothing in this section shall be interpreted to preclude a 15 successful tax sale purchaser from asserting a claim to quiet title to the bid-upon parcel 16 under section 527.150.

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

19 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 20 21 inadequate, the court shall confirm the sale if the purchaser increases [his] the purchaser's 22 bid to such amount as the court deems to be adequate and makes such additional payment, or 23 if all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due 24 thereon are not paid in full by one or more interested parties to the suit. If the court finds that 25 the consideration is inadequate, but the purchaser declines to increase [his] the purchaser's 26 bid to such amount as the court deems adequate and make such additional payment, then the 27 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, 28 29 the lien of the judgment continued, and such parcel of real estate shall be again advertised and 30 offered for sale by the sheriff to the highest bidder at public auction for cash at any 31 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 32 33 bid by the land [trustees] trust or such land bank agency shall be deemed adequate 34 consideration.

35 3. [Except as otherwise provided in subsection 6 of section 141.984,] If the sale is 36 confirmed, the court shall order the proceeds of the sale applied in the following order:

37 (1) To the payment of the costs of the publication of the notice of foreclosure and of38 the sheriff's foreclosure sale;

39 (2) To the payment of all of the collector's and sheriff's costs including appraiser's
40 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 subdivision shall not apply.

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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,

55 [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.
57 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
toward 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 62 court to set aside a sheriff's sale after the issuance of a sheriff's deed made under the 63 provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall be 64 required to pay into the court the redemption amount otherwise necessary under 65 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 2 proceedings therein and all proceedings prior thereto from and including assessment of the 3 lands affected thereby and all notices required by law were regular and in accordance with all 4 5 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 6 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 8 attack the validity of any such court administrator's or sheriff's deed shall be commenced or 9 maintained unless the suit is filed within one year from the date of the court administrator's 10 11 foreclosure sale.]

141.620. 1. In addition to all amounts due on any tax bill, including principal, 2 interest, penalties, attorney's fees and costs, as now fixed by law, there shall be imposed and 3 charged as a part of the costs on each such tax bill a suit penalty of five percent of the 4 principal amount of the tax bill to be due to the collector upon the filing of the petition with 5 the circuit clerk.

6 2. The collector shall set up a separate fund in [his] the collector's accounts to which [he] the collector shall credit such five percent suit penalties when paid, together with all 7 other penalties and costs recovered under this action, and shall retain such portion thereof as 8 may be needed for the purpose of paying the expenses and costs required to be advanced 9 under sections 141.210 to 141.810, including compensation to the delinquent land tax 10 attorney, [his] the attorney's assistants, and stenographic and clerical help, and funds for the 11 costs of publication, notices, for court costs, sheriff's expenses and other costs hereunder, and 12 13 shall transfer the remainder of such funds annually, on January first of each year, to the land [trustees] trust for the use and expenses of the land trust. Where no land trust exists, the 14 collector shall retain the remainder of such funds. 15

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.

6 2. Any taxing authority or owner of any tax bill is hereby prohibited from advertising 7 for sale or selling any parcel of real estate for the collection of delinquent land taxes due 8 thereon, except after judgment of a court having jurisdiction ordering such advertising or sale, 9 when such parcel is at such time included in any petition filed pursuant to the provisions of 10 this law.

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, 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 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, 2025, there is hereby created a commission for the management, sale and 2 3 other disposition of tax delinquent lands, which commission shall be known as "The Land County, Missouri", and the members thereof shall be known as land trustees. 4 Trust of Such land trust shall have and exercise all the powers that are conferred by sections 141.210 5 to 141.810 necessary and incidental to the effective management, sale or other disposition of 6 7 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 8 deemed to be a public corporation acting in a governmental capacity. Where a county has 9 elected to establish a land bank agency under subsection 1 of section 140.981, no such 10 land trust shall be created under sections 141.700 to 141.810. 11

141.821. 1. In all partial opt-in counties, prior to a confirmation by a court of a 2 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 3 as "The Land Trust of County, Missouri", and the board of which shall be 4 known as land trustees. The county commission of such county shall appoint by 5 resolution or order one or three land trustees. The first appointed land trustee shall 6 7 serve for a term of two years and the remaining land trustees shall serve for terms of three years respectively, as applicable. Thereafter, land trustees shall be appointed by 8 9 the county commission for a term of office of two years, except that all vacancies shall be filled for an unexpired term. 10

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112. If a county elected to establish a land bank agency under subsection 1 of12section 140.981, 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 such real estate, the land trust shall first procure a majority vote of the county commission.

19 4. (1) The land trust shall set up accounts relating to the operation and 20 management of the land trust.

21 (2) When any parcel of real estate is sold or otherwise disposed of by the land 22 trust, the proceeds therefrom shall be applied and distributed in the following order:

23

(a) To the payment of the expenses of sale;

24 (b) To the costs of the care, improvement, operation, acquisition, demolition, 25 management, and administration of parcels of real estate owned by the land trust; and

26

(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. (1) Sections 141.980 to 141.1015 shall be known and may be cited as 2 the "Chapter 141 Municipal Land Bank Act".

3 (2) Any municipality located wholly or partially within a county [in which a land trust 4 created 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 5 the management, sale, transfer, and other disposition of interests in real estate owned by such 6 land bank agency. Any such land bank agency created shall be created to foster the public 7 purpose of returning land, including land that is in a nonrevenue-generating, nontax-8 producing status to use in private ownership or for public use. Such land bank agency shall 9 be established by ordinance or resolution as applicable. Such land bank agency shall not own 10 any interest in real estate that is located wholly or partially outside such establishing 11 [Such land bank agency shall not be authorized to sell more than five 12 municipality. contiguous parcels to the same entity in the course of a year.] No municipality in a partial 13 opt-in county is eligible to establish a land bank agency under this section. 14

2. 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 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 included in the judgment of the court, and [their] the **beneficiaries'** respective interests in each parcel of real estate shall be to the extent and in the 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 amount of all of the tax bills described in the judgment.

3. 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.

141.984. 1. Within one year of the effective date of the ordinance or resolution
passed establishing a land bank agency under this chapter, title to any real property held by a
land trust created pursuant to section 141.700 that is located wholly within the municipality
that created the land bank agency shall be transferred by deed to such land bank agency.

5 2. The income of a land bank agency shall be exempt from all taxation by the state and by any of its political subdivisions. Upon acquiring title to any real estate, a land bank 6 7 agency shall immediately notify the county assessor and the collector of such ownership, and 8 such real estate shall be exempt from all taxation during the land bank agency's ownership 9 thereof, in the same manner and to the same extent as any other publicly owned real estate, 10 and upon the sale or other disposition of any real estate held by it, such land bank agency shall 11 immediately notify the county assessor and the collector of such change of ownership; 12 provided however, that such tax exemption for improved and occupied real property held by 13 such land bank agency as lessor pursuant to a ground lease shall terminate upon the first such occupancy, and such land bank agency shall immediately notify the county assessor and the 14 15 collector of such occupancy.

3. Subject to the limitation set forth in subsection 1 of section 141.980, a land bank agency may acquire real property or interests in property by gift, devise, transfer, exchange, foreclosure, [lease,] purchase, or [otherwise on terms and conditions and in a manner the land bank agency considers proper] pursuant to sections 141.560 to 141.580 or section 141.821. A land bank agency may only purchase real property for the purpose of adding to a parcel already owned by the land bank agency.

4. Subject to the limitation set forth in subsection 1 of section 141.980, a land bank agency may acquire property by purchase contracts, [lease purchase agreements,] installment sales contracts, and land contacts, and may accept transfers from political subdivisions upon such terms and conditions as agreed to by the land bank agency and the political subdivision. Subject to the limitation set forth in subsection 1 of section 141.980, a land bank agency may bid on any parcel of real estate offered for sale at a sheriff's foreclosure sale held in accordance with section 141.550 [provided that if the bid is not a deemed bid under

subsection 3 of section 141.560, such parcel must be located within a low- to moderateincome area designated as a target area for revitalization by the municipality that created the land bank agency]. Notwithstanding any other law to the contrary, but subject to the limitation set forth in subsection 1 of section 141.980, any political subdivision may transfer to the land bank agency real property and interests in real property of the political subdivision on such terms and conditions and according to such procedures as determined by the political subdivision.

5. A land bank agency shall maintain all of its real property in accordance with the laws and ordinances of the jurisdictions in which the real property is located.

6. Upon confirmation under section 141.580 of a sheriff's foreclosure sale of a parcel 38 39 of real estate to a land bank agency under subdivision (2) of subsection 2 of section 141.550, 40 said land bank agency shall pay the amount of the land bank agency's bid that exceeds the 41 amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon. Such excess shall be applied and distributed in accordance with subsections 42 43 3 and 4 of section 141.580, exclusive of subdivision (3) of subsection 3 thereof. Upon such 44 confirmation by the court, the collector shall mark the tax bills included in the judgment as "cancelled by sale to the land bank" and shall take credit for the full amount of such tax bills, 45 46 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. 47

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.

6 2. Prior to the filing of an action to quiet title the land bank agency shall conduct an 7 examination of title to determine the identity of any and all persons and entities possessing a 8 claim or interest in or to the real property. Service of the petition to quiet title shall be 9 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;

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(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 in a newspaper of general circulation in the municipality in whichthe 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 affidavitidentifying all parties potentially having an interest in the real property, and the form of noticeprovided.

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.

141.1020. Notwithstanding any provision of sections 141.980 to 141.1020 to the
contrary, a land bank agency may rent or lease property held by the land bank agency
for community, noncommercial agricultural uses.

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 properly recorded, shall have priority [as and be enforced in the same
manner as] above all liens except for those taxes levied for state and county purposes.

- 5 2. Should the sewer charges of a public sewer district created and organized pursuant 6 to constitutional or statutory authority remain unpaid for a period in excess of three months, 7 the district, after notice to the customer by certified mail, shall have the authority at its 8 discretion to disconnect the customer's sewer line from the district's line or request any 9 private water company, public water supply district, or any municipality supplying water to 10 the premises to discontinue service to the customer until such time as the sewer charges and 11 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.
- 6 2. To the extent that a land bank agency receives payments or credits
   7 of any kind attributable to liens or claims for real property taxes owed to a
   8 taxing authority, the land bank agency shall remit the full amount of the
   9 payments to the county collector for distribution to the appropriate taxing
   10 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.]

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[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.

4 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 10 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.

12 3. If suit shall have been commenced against any person owing taxes 13 on any tract of land or town lot for the collection of taxes, the person desiring 14 to redeem any such land before judgment, in addition to the original tax, 15 interest and costs including attorney's fee accruing under this law, shall pay to 16 the city collector all necessary costs incurred in the court where the suit is 17 pending, and the city collector shall account to the clerk of the court in which 18 such suit is filed for the court costs so collected.]

[141.840. The provisions of the law with reference to the compromise 2 of taxes shown on the back tax book or recorded list of delinquent land and 3 lots in the collector's office shall apply to and shall also authorize the 4 compromise of any judgment for taxes after the same had been rendered 5 therefor and up to that time when the property shall be sold under execution 6 issued on said judgment; such compromise to be authorized by the same 7 officials and under the same conditions as set forth under existing law for the 8 compromise of taxes.]

[141.850. 1. If any of the lands or town lots contained in the back tax 2 book or list of delinquent lands or lots remain unredeemed on the first day of 3 January, the collector shall file suit in the circuit court against such lands or 4 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.

17 5. If the defendant does not appear and defend, judgment by default 18 shall be rendered, which judgment shall be as binding and effectual against the 19 property as if there had been personal service on the defendant.]

|               | [141.860. The sheriff may appoint the collector his deputy sheriff, and   |
|---------------|---|
| 2             | when so appointed he may serve all process in suits commenced under   |
| $\frac{2}{3}$ | 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   |
| 2             | employ such attorneys as he deems necessary to collect such taxes and to  |
| 3             | prosecute suits for taxes.  |
| 4             | 2. Such attorneys shall receive as total compensation, a sum, not to  |
| 5             | exceed six percent of the amount of taxes actually collected and paid into the  |
| 6             | treasury, and an additional sum not to exceed two dollars for each suit filed   |
| 7             | when publication is not necessary, and not to exceed five dollars where   |
| 8             | publication is necessary, as may be agreed upon in writing and approved by the  |
| 9             | mayor, before such services are rendered.   |
| 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             | tax sale.   |
| 10<br>11      | 4. The abstracter shall receive as compensation a sum not to exceed five dollars for each abstract furnished which sum shall be taxed as costs and                        |
| 11            |   |
| 12            | paid as other costs in the case.]   |
|               | [141.890. No action for recovery of taxes against real estate shall be  |
| 2             | commenced, had or maintained, unless action therefor shall be commenced   |
| 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 tays are due, as well as the several kinds of tays or funds to which they are               |
| 9<br>10       | taxes are due, as well as the several kinds of taxes or funds to which they are   |
| 10<br>11      | 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 collector and filed with the petition; and the tax bill or bills, so certified shall |
| 12            | collector and filed with the petition; and the tax bill or bills, so certified, shall be prima facie evidence that the amount claimed in said suit is just and correct.   |
| 13<br>14      | 3. All notices and process in suits under sections 141.820 to 141.970   |
| 14            | shall be sued out and served in the same manner as in civil actions in circuit  |
| 15            | shan be such out and served in the same manner as in ervir actions in client  |

courts; and in case of suits against nonresident unknown parties, or other
 owners on whom service cannot be had by ordinary summons, the proceedings
 shall be the same as now provided by law in civil actions affecting real or
 personal property. In all suits under sections 141.820 to 141.970, the general
 laws of the state as to practice and proceedings in civil cases shall apply so far
 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 6 necessary to satisfy such judgment, interest and costs, be sold, and a special 7 fieri facias shall be issued thereon, subject to the provisions herein contained, 8 which shall be executed as in other cases of special judgment and execution, 9 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 2 notwithstanding, the owner of any parcel of real property against which a 3 judgment has been rendered shall not have the right to redeem such property 4 from said judgment if at the time of judgment such property is assessed as 5 residential property and the judgment finds the property has been vacant for a 6 period of not less than six months prior to the judgment. After a judgment as 7 provided for in this section becomes final, a sale under execution of the 8 judgment shall be immediately held as provided under the applicable 9 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.

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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.

17 4. If the amount bid, together with prior tax liens, if any, shall be less 18 than fifty percent of the appraised value of the property, the court may require 19 the purchaser to increase his bid to an amount equal to fifty percent of such 20 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 21 22 and deliver a deed to the purchaser, but if the purchaser declines to increase his 23 bid and make such additional payment, the sale shall be disapproved and the 24 lien of the judgment continued, subject to the issuance of subsequent 25 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.]

2 [141.960. 1. Fees shall be allowed for services rendered under the 2 provisions of sections 141.820 to 141.970, as follows: 3 (1) To the collector, two percent on all sums collected and twenty-five

(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.

93. In no case shall the state or city be liable for any such costs nor shall10the commissioner of administration allow any claim for costs incurred under11sections 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 6 delinquent taxes, by the enactment of an ordinance by the legislative body of 7 such city.]