

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NOS. 3253 & 3254
103RD GENERAL ASSEMBLY

6607H.04C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 53.255, 137.180, 137.355, 137.490, 139.031, and 139.053, RSMo, and to enact in lieu thereof seven new sections relating to property taxes.

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

Section A. Sections 53.255, 137.180, 137.355, 137.490, 139.031, and 139.053, RSMo, are repealed and seven new sections enacted in lieu thereof, to be known as sections 53.255, 137.121, 137.180, 137.355, 137.490, 139.031, and 139.053, to read as follows:

53.255. 1. In addition to all other qualifications imposed by law, it shall be a qualification of the office of assessor that he **or she** shall, no earlier than ~~his~~ becoming an assessor-elect and no later than the second anniversary of the date of ~~his~~ commencing a term of office, attend a course of study concerning the assessment of ad valorem property taxes and thereafter be certified by the commission. Assessors appointed to office on or before January 1, 1981, shall attend such course of study within two years of January 1, 1981, and thereafter be certified by the commission.

2. Upon notice by the provider of the courses to the commission that an assessor or assessor-elect has attended such a course of study, the commission shall issue a certificate of attendance to the assessor or assessor-elect.

3. The commission shall set, as a minimum for each course of study, classroom time totaling thirty-two hours, **or for any new assessor or assessor-elect appointed to office on or after January 1, 2027, a minimum of forty hours, and any newly elected assessor shall be required to complete a minimum of forty hours of training specifically designed for newly elected assessors before assuming office.** The commission shall develop course listings which meet the requirement of this subsection and have continuing authority to modify and supplement such list.

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.

18 4. To remain certified as provided in sections 53.250 to ~~[53.265]~~ **53.270**, each
19 assessor ~~[must]~~ **shall**, within each two-year period after certification, attend at least one
20 additional course of study approved in the manner provided in subsection 3 of this section.

21 5. Nothing contained in sections 53.250 to ~~[53.265]~~ **53.270** shall be construed to
22 require that an assessor or assessor-elect pass a written or oral examination upon the subject
23 matter of the ad valorem course of study, but in all cases attendance at such course of study
24 shall be sufficient qualification for office and additional compensation within the provisions
25 of sections 53.250 to ~~[53.265]~~ **53.270**.

26 ~~[6. Upon written notice by the commission that an assessor has failed to properly
27 comply with the provisions of sections 53.250 to 53.265, the state director of revenue shall
28 immediately suspend payments of assessment costs by the state under sections 137.700 and
29 137.710 to the county in which the assessor is serving until such time as the assessor complies
30 with sections 53.250 to 53.265, resigns from office, is removed from office by appropriate
31 legal action, or until his successor in office is qualified, whichever comes first. The
32 withholding of state funding under sections 137.700 and 137.710 shall not be construed to be
33 the exclusive remedy against an assessor who fails to qualify for office under this section, but
34 other remedies provided by law shall be available.]~~

**137.121. 1. Assessors may create, maintain, and store assessment records,
2 property characteristics, valuation data, and supporting documentation in electronic
3 format, and such electronic records shall be deemed official records for all purposes
4 under Missouri law.**

**5 2. Assessors may establish an electronic notification and record delivery system
6 for assessment-related documents and notices.**

**7 3. Property owners may voluntarily opt in to receive assessment sheets, notices
8 of change, and other official communications by electronic means, including email or
9 secure electronic delivery.**

**10 4. Electronic notice and electronic record delivery adopted under the provisions
11 of this section shall have the same legal effect as delivery by mail and shall satisfy all
12 statutory notice requirements.**

**137.180. 1. Whenever any assessor shall increase the valuation of any real property
2 he or she shall forthwith notify the record owner of such increase, ~~[either]~~ in person, ~~[or]~~ by
3 first-class mail directed to the last known address~~[:]~~, or by electronic means, including
4 email or secure electronic delivery, provided the property owner has consented to
5 electronic delivery or has supplied an email address to the assessor's office. Electronic
6 notice delivered in compliance with this subsection shall satisfy all statutory notice
7 requirements. Every such increase in assessed valuation made by the assessor shall be**

8 subject to review by the county board of equalization whereat the landowner shall be entitled
9 to be heard, and the notice to the landowner shall so state.

10 2. Effective January 1, 2009, for all counties with a charter form of government, other
11 than any county adopting a charter form of government after January 1, 2008, whenever any
12 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
13 record owner on or before June fifteenth of such increase and, in a year of general
14 reassessment, the county shall notify the record owner of the projected tax liability likely to
15 result from such an increase, ~~[either]~~ in person, ~~[or]~~ by **first-class** mail directed to the last
16 known address, **or by electronic means under the provisions of subsection 1 of this**
17 **section**; every such increase in assessed valuation made by the assessor shall be subject to
18 review by the county board of equalization whereat the landowner shall be entitled to be
19 heard, and the notice to the landowner shall so state. Notice of the projected tax liability from
20 the county shall accompany the notice of increased valuation from the assessor.

21 3. For all calendar years prior to the first day of January of the year following receipt
22 of software necessary for the implementation of the requirements provided under subsections
23 4 and 5 of this section from the state tax commission, for any county not subject to the
24 provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any
25 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
26 record owner on or before June fifteenth of the previous assessed value and such increase
27 ~~[either]~~ in person, ~~[or]~~ by **first-class** mail directed to the last known address, **or electronic**
28 **means under the provisions of subsection 1 of this section**, and include in such notice a
29 statement indicating that the change in assessed value may impact the record owner's tax
30 liability and provide all processes and deadlines for appealing determinations of the assessed
31 value of such property. Such notice shall be provided in a font and format sufficient to alert a
32 record owner of the potential impact upon tax liability and the appellate processes available.

33 4. Effective January first of the year following receipt of software necessary for the
34 implementation of the requirements provided under this subsection and subsection 5 of this
35 section from the state tax commission, for all counties not subject to the provisions of
36 subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall
37 increase the valuation of any real property, he or she shall forthwith notify the record owner
38 on or before June fifteenth of such increase and, in a year of general reassessment, the county
39 shall notify the record owner of the projected tax liability likely to result from such an
40 increase, ~~[either]~~ in person, ~~[or]~~ by **first-class** mail directed to the last known address, **or**
41 **electronic means under the provisions of subsection 1 of this section**; every such increase
42 in assessed valuation made by the assessor shall be subject to review by the county board of
43 equalization whereat the landowner shall be entitled to be heard, and the notice to the

44 landowner shall so state. Notice of the projected tax liability from the county shall
45 accompany the notice of increased valuation from the assessor.

46 5. The notice of projected tax liability, required under subsections 2 and 4 of this
47 section, from the county shall include:

48 (1) The record owner's name, address, and the parcel number of the property;

49 (2) A list of all political subdivisions levying a tax upon the property of the record
50 owner;

51 (3) The projected tax rate for each political subdivision levying a tax upon the
52 property of the record owner, and the purpose for each levy of such political subdivisions;

53 (4) The previous year's tax rates for each individual tax levy imposed by each
54 political subdivision levying a tax upon the property of the record owner;

55 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a
56 tax upon the property of the record owner;

57 (6) The contact information for each political subdivision levying a tax upon the
58 property of the record owner;

59 (7) A statement identifying any projected tax rates for political subdivisions levying a
60 tax upon the property of the record owner, which were not calculated and provided by the
61 political subdivision levying the tax; and

62 (8) The total projected property tax liability of the taxpayer.

63 6. In addition to the requirements provided under subsections 1, 2, and 5 of this
64 section, effective January 1, 2011, in any county with a charter form of government and with
65 more than one million inhabitants, whenever any assessor shall notify a record owner of any
66 change in assessed value, such assessor shall provide notice that information regarding the
67 assessment method and computation of value for such property is available on the assessor's
68 website and provide the exact website address at which such information may be accessed.
69 Such notification shall provide the assessor's contact information to enable taxpayers without
70 internet access to request and receive information regarding the assessment method and
71 computation of value for such property.

72 **7. Assessors may provide assessment sheets, valuation notices, and other official**
73 **communications electronically upon obtaining consent from the property owner. No**
74 **property owner shall be required to receive electronic notices, and paper notice shall be**
75 **provided upon request.**

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the
3 valuation of any real property, he **or she** shall forthwith notify the record owner of the
4 increase [~~either~~] in person [~~or~~], by **first-class** mail directed to the last known address, [~~and~~] **or**
5 **by electronic means, including email or secure electronic delivery, provided the property**

6 **owner has consented to electronic delivery or has supplied an email address to the**
7 **assessor's office. Electronic notice delivered in compliance with this subsection shall**
8 **satisfy all statutory notice requirements.** If the address of the owner is unknown notice
9 shall be given by publication in two newspapers published in the county.

10 2. For all calendar years prior to the first day of January of the year following receipt
11 of software necessary for the implementation of the requirements provided under subsections
12 3 and 4 of this section from the state tax commission, whenever any assessor shall increase
13 the valuation of any real property, he or she shall forthwith notify the record owner on or
14 before June fifteenth of the previous assessed value and such increase [~~either~~] in person, [~~or~~]
15 by **first-class** mail directed to the last known address, **or by electronic means under the**
16 **provisions of subsection 1 of this section**, and include on the face of such notice, in no less
17 than twelve-point font, the following statement:

18 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT
19 MAY INCREASE YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER
20 THIRTY-FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY
21 HAS INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE _____
22 (INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR
23 COUNTY ASSESSOR.

24 3. Effective January first of the year following receipt of software necessary for the
25 implementation of the requirements provided under this subsection and subsection 4 of this
26 section from the state tax commission, if an assessor increases the valuation of any real
27 property, the assessor, on or before June fifteenth, shall notify the record owner of the
28 increase and, in a year of general reassessment, the county shall notify the record owner of the
29 projected tax liability likely to result from such an increase [~~either~~] in person [~~or~~], by **first-**
30 **class** mail directed to the last known address, **or by electronic means under the provisions**
31 **of subsection 1 of this section**, and, if the address of the owner is unknown, notice shall be
32 given by publication in two newspapers published in the county. Notice of the projected tax
33 liability from the county shall accompany the notice of increased valuation from the assessor.

34 4. The notice of projected tax liability, required under subsection 3 of this section,
35 from the county shall include:

36 (1) **The** record owner's name, address, and the parcel number of the property;

37 (2) A list of all political subdivisions levying a tax upon the property of the record
38 owner;

39 (3) The projected tax rate for each political subdivision levying a tax upon the
40 property of the record owner, and the purpose for each levy of such political subdivisions;

41 (4) The previous year's tax rates for each individual tax levy imposed by each
42 political subdivision levying a tax upon the property of the record owner;

43 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a
44 tax upon the property of the record owner;

45 (6) The contact information for each political subdivision levying a tax upon the
46 property of the record owner;

47 (7) A statement identifying any projected tax rates for political subdivisions levying a
48 tax upon the property of the record owner, which were not calculated and provided by the
49 political subdivision levying the tax; and

50 (8) The total projected property tax liability of the taxpayer.

51 **5. Assessors may provide assessment sheets, valuation notices, and other official**
52 **communications electronically upon obtaining consent from the property owner. No**
53 **property owner shall be required to receive electronic notices, and paper notice shall be**
54 **provided upon request.**

137.490. 1. The assessor, or his deputies under his direction, shall assess all the
2 taxable real property within the city and all tangible personal property taxable by the city
3 under the laws of this state in the manner provided in sections 137.485 to 137.550 and as
4 otherwise provided by law, and for that purpose the assessor may divide and assign the work
5 or any of it among them. They shall commence their assessment on the first day of January in
6 each year and complete the assessment, and the deputies make their final reports thereof to
7 the assessor, on or before the first day of July next following. The assessor shall see that the
8 assessment is made uniform and equal throughout the city. If the assessor proposes to
9 increase any assessment of real property, he **or she** shall give notice of the fact to the person
10 owning the property affected, his **or her** agent or representative, by personal notice, ~~or~~ by
11 **first-class** mail directed to the last known address, **or by electronic means, including email**
12 **or secure electronic delivery, provided the property owner has consented to electronic**
13 **delivery or has supplied an email address to the assessor's office. Electronic notice**
14 **delivered in compliance with this subsection shall satisfy all statutory notice**
15 **requirements.**

16 2. Effective January 1, 2009, the assessor, or his or her deputies under his or her
17 direction, shall commence their assessment on the first day of January in each year and
18 complete the assessment, and the deputies make their final reports thereof to the assessor, on
19 or before the first day of March next following. The assessor shall see that the assessment is
20 made uniform and equal throughout the city. If the assessor proposes to increase any
21 assessment of real property, the assessor shall, on or before the fifteenth day of June, give
22 notice of the fact and, in a year of general reassessment, the city shall provide notice of the
23 projected tax liability likely to result from such an increase to the person owning the property
24 affected, his or her agent or representative, by personal notice, ~~or~~ by **first-class** mail
25 directed to the last known address, **or by electronic means under the provisions of**

26 **subsection 1 of this section.** Notice of the projected tax liability from the city shall
27 accompany the notice of increased valuation from the assessor.

28 3. The notice of projected tax liability, required under subsection 2 of this section,
29 from the city shall include:

30 (1) **The** record owner's name, address, and the parcel number of the property;

31 (2) A list of all political subdivisions levying a tax upon the property of the record
32 owner;

33 (3) The projected tax rate for each political subdivision levying a tax upon the
34 property of the record owner, and the purpose for each levy of such political subdivisions;

35 (4) The previous year's tax rates for each individual tax levy imposed by each
36 political subdivision levying a tax upon the property of the record owner;

37 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a
38 tax upon the property of the record owner;

39 (6) The contact information for each political subdivision levying a tax upon the
40 property of the record owner;

41 (7) A statement identifying any projected tax rates for political subdivisions levying a
42 tax upon the property of the record owner, which were not calculated and provided by the
43 political subdivision levying the tax; and

44 (8) The total projected property tax liability of the taxpayer.

45 **4. Assessors may provide assessment sheets, valuation notices, and other official**
46 **communications electronically upon obtaining consent from the property owner. No**
47 **property owner shall be required to receive electronic notices, and paper notice shall be**
48 **provided upon request.**

139.031. 1. (1) Any taxpayer may protest all or any part of any current taxes
2 assessed against the taxpayer, except taxes collected by the director of revenue of Missouri.
3 Any such taxpayer desiring to pay any current taxes under protest or while paying taxes based
4 upon a disputed assessment shall, at the time of paying such taxes, make full payment of the
5 current tax bill before the delinquency date and file with the collector a written statement
6 setting forth the grounds on which the protest is based. The statement shall include the true
7 value in money claimed by the taxpayer if disputed. An appeal before the state tax
8 commission shall not be dismissed on the grounds that a taxpayer failed to file a written
9 statement when paying taxes based upon a disputed assessment.

10 (2) (a) **The governing body of any county may by ordinance or order provide for**
11 **partial payments on residential real property taxes assessed and in dispute, when a**
12 **taxpayer has appealed an assessment on their primary residence that has not been**
13 **resolved by the property tax payment deadline, at the option of the taxpayer.**

14 **(b) The county may enter into an agreement with a taxpayer that requires the**
15 **taxpayer to make a minimum payment that is greater than or equal to the tax liability**
16 **assessed on the residential real property in the previous year and to pay the remainder**
17 **due, if any, after all appeals and final judgment has been entered, with interest on the**
18 **remaining disputed amount deferred at a rate not to exceed the lesser of five percent or**
19 **the annual percentage increase in inflation based on the Consumer Price Index for All**
20 **Urban Consumers in the Midwest Region, as recorded by the United State Department**
21 **of Labor, Bureau of Labor Statistics, or its successor index, and in addition, shall pay to**
22 **the county the ten dollar fee established under subsection 3 of section 140.100. Upon**
23 **minimum payment, per the agreement, the taxpayer's account shall be considered in**
24 **compliance until the appeal is resolved and the taxpayer has been given notice of any**
25 **final payment amount and thirty days to make full payment.**

26 **(c) If a taxpayer fails to make the initial approved partial payment of the**
27 **residential real property taxes owed to the county on or before the due date as**
28 **determined by the agreement, such county shall charge the taxpayer interest and**
29 **penalties on the amount of property taxes still owed for that year, which shall include**
30 **the late partial payment amount and the deferred payment amount. No county shall**
31 **charge a taxpayer interest or penalties on any amount of property taxes the taxpayer**
32 **has already paid. Delinquent residential real property taxes under this subdivision shall**
33 **bear interest at the rate provided by section 140.100.**

34 2. Upon receiving payment of current taxes under protest under subsection 1 of this
35 section or upon receiving from the state tax commission or the circuit court notice of an
36 appeal from the state tax commission or the circuit court under section 138.430, along with
37 full payment of the current tax bill before the delinquency date, the collector shall disburse to
38 the proper official all portions of taxes not protested or not disputed by the taxpayer and shall
39 impound in a separate fund all portions of such taxes which are protested or in dispute. Every
40 taxpayer protesting the payment of current taxes under subsection 1 of this section shall,
41 within ninety days after filing his protest, commence an action against the collector by filing a
42 petition for the recovery of the amount protested in the circuit court of the county in which the
43 collector maintains his office. If any taxpayer so protesting his taxes under subsection 1 of
44 this section shall fail to commence an action in the circuit court for the recovery of the taxes
45 protested within the time prescribed in this subsection, such protest shall become null and
46 void and of no effect, and the collector shall then disburse to the proper official the taxes
47 impounded, and any interest earned thereon, as provided above in this subsection.

48 3. No action against the collector shall be commenced by any taxpayer who has,
49 effective for the current tax year, filed with the state tax commission or the circuit court a
50 timely and proper appeal of the assessment of the taxpayer's property. The portion of taxes in

51 dispute from an appeal of an assessment shall be impounded in a separate fund and the
52 commission in its decision and order issued under chapter 138 or the circuit court in its
53 judgment may order all or any part of such taxes refunded to the taxpayer, or may authorize
54 the collector to release and disburse all or any part of such taxes.

55 4. Trial of the action for recovery of taxes protested under subsection 1 of this section
56 in the circuit court shall be in the manner prescribed for nonjury civil proceedings, and, after
57 determination of the issues, the court shall make such orders as may be just and equitable to
58 refund to the taxpayer all or any part of the current taxes paid under protest, together with any
59 interest earned thereon, or to authorize the collector to release and disburse all or any part of
60 the impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing
61 authorities. Either party to the proceedings may appeal the determination of the circuit court.

62 5. All the county collectors of taxes, and the collector of taxes in any city not within a
63 county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's
64 tax liability in the following ~~taxable~~ tax year and subsequent consecutive ~~taxable~~ tax years
65 until the taxpayer has received credit in full for any real or personal property tax mistakenly
66 or erroneously levied against the taxpayer and collected in whole or in part by the collector.
67 Such application shall be filed within three years after the tax is mistakenly or erroneously
68 paid. The governing body, or other appropriate body or official of the county or city not
69 within a county, shall make available to the collector funds necessary to make refunds under
70 this subsection by issuing warrants upon the fund to which the mistaken or erroneous
71 payment has been credited, or otherwise.

72 6. No taxpayer shall receive any interest on any money paid in by the taxpayer
73 erroneously.

74 7. All protested taxes impounded under protest under subsection 1 of this section and
75 all disputed taxes impounded under notice as required by section 138.430 shall be invested by
76 the collector in the same manner as assets specified in section 30.260 for investment of state
77 moneys. A taxpayer who is entitled to a refund of protested or disputed taxes shall also
78 receive the interest earned on the investment thereof. If the collector is ordered to release and
79 disburse all or part of the taxes paid under protest or dispute to the proper official, such taxes
80 shall be disbursed along with the proportional amount of interest earned on the investment of
81 the taxes due the particular taxing authority.

82 8. Any taxing authority may request to be notified by the county collector of current
83 taxes paid under protest. Such request shall be in writing and submitted on or before
84 February first next following the delinquent date of current taxes paid under protest or
85 disputed, and the county collector shall provide such information on or before March first of
86 the same year to the requesting taxing authority of the taxes paid under protest and disputed
87 taxes which would be received by such taxing authority if the funds were not the subject of a

88 protest or dispute. Any taxing authority may apply to the circuit court of the county or city
89 not within a county in which a collector has impounded protested or disputed taxes under this
90 section and, upon a satisfactory showing that such taxing authority would receive such
91 impounded tax funds if they were not the subject of a protest or dispute and that such taxing
92 authority has the financial ability and legal capacity to repay such impounded tax funds in the
93 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall
94 order, pendente lite, the disbursement of all or any part of such impounded tax funds to such
95 taxing authority. The circuit court issuing an order under this subsection shall retain
96 jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax
97 funds to the taxpayer. In the event that any protested or disputed tax funds refunded to a
98 taxpayer were disbursed to a taxing authority under this subsection instead of being held and
99 invested by the collector under subsection 7 of this section, the taxpayer shall be entitled to
100 interest on all refunded tax funds at the annual rate calculated by the state treasurer and
101 applied by the director of revenue under section 32.068. This measure of interest shall only
102 apply to protested or disputed tax funds actually distributed to a taxing authority pursuant to
103 this subsection. In the event of a refund of protested or disputed tax funds which remain
104 impounded by the collector, the taxpayer shall instead be entitled to the interest actually
105 earned on those refunded impounded tax funds under subsection 7 of this section. Any
106 sovereign or official immunity otherwise applicable to the taxing authorities is hereby waived
107 for all purposes related to this subsection, and the taxpayer is expressly authorized to seek an
108 order enforcing this provision from the circuit court that originally ordered the distribution of
109 the protested or disputed funds, or directly from the state tax commission, if the tax appeal
110 that resulted in the refund was heard and determined by the state tax commission.

111 9. No appeal filed from the circuit court's or state tax commission's determination
112 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any
113 court of last review modifying that determination shall be binding on the parties, and the
114 decision rendered shall be complied with by the party affected by any modification within
115 ninety days of the date of such decision. No taxpayer shall receive any interest on any
116 additional award of refund, and the collector shall not receive any interest on any ordered
117 return of refund in whole or in part.

139.053. 1. **(1)** The governing body of any county [~~excluding township counties;~~]
2 may by ordinance or order provide for the payment of all or any part of current real and
3 personal property taxes which are owed, at the option of the taxpayer, on an annual,
4 semiannual or quarterly basis at such times as determined by such governing body.

5 **(2) Not later than January 1, 2028, the governing body of each county or city not**
6 **within a county shall, by order or ordinance, provide for the pre-payment of all or any**
7 **part of current real property taxes which are owed, at the option of the taxpayer, on an**

8 **annual, semiannual, quarterly, or monthly basis at such times as determined by such**
9 **governing body.**

10 2. The ordinance shall provide the method by which the amount of property taxes
11 owed for the current tax year in which the payments are to be made shall be estimated. The
12 collector shall submit to the governing body the procedures by which taxes will be collected
13 pursuant to the ordinance or order. The estimate shall be based on the previous tax year's
14 liability. A taxpayer's payment schedule shall be based on the estimate divided by the number
15 of pay periods in which payments are to be made. The taxpayer shall at the end of the tax
16 year pay any amounts owed in excess of the estimate for such year. The county shall at the
17 end of the tax year refund to the taxpayer any amounts paid in excess of the property tax owed
18 for such year. No interest shall be paid by the county on excess amounts owed to the
19 taxpayer. Any refund paid the taxpayer pursuant to this subsection shall be an amount paid by
20 the county only once in a calendar year.

21 3. If a taxpayer fails to make an installment payment of a portion of the real or
22 personal property taxes owed to the county, then such county may charge the taxpayer interest
23 on the amount of property taxes still owed for that year.

24 4. Any governing body enacting the ordinance or order specified in this section shall
25 first agree to provide the county collector with reasonable and necessary funds to implement
26 the ordinance or order.

27 5. Subsection 1 of this section shall not apply to payment for real property taxes by
28 financial institutions, as defined in section 381.410, who pay tax obligations which they
29 service from escrow accounts, as defined in [~~Title 24, Part 3500, Section 17, Code of Federal~~
30 ~~Regulation~~] **12 CFR Section 1024.17**, as amended.

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