

# Missouri Revised Statutes

## Chapter 139

### Payment and Collection of Current Taxes

- [←Chapter: 138](#)
- [Chapter: 140→](#) August 28, 2015

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**Payment of current taxes under protest--action, when commenced, howtried--refunds, how made, may be used as credit for nextyear's taxes--interest, when allowed--collector to investprotested taxes, disbursal to taxing authorities, when.**

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

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

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

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

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

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

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

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

8. Any taxing authority may request to be notified by the county collector of current taxes paid under protest. Such request shall be in writing and submitted on or before February first next following the delinquent date of current taxes paid under protest or disputed, and the county collector shall provide such information on or before March first of the same year to the requesting taxing authority of the taxes paid under protest and disputed taxes which would be received by such taxing authority if the funds were not the subject of a protest or dispute. Any taxing authority may apply to the circuit court of the county or city not within a county in which a collector has impounded protested or disputed taxes under this section and, upon a satisfactory showing that such taxing authority would receive such impounded tax funds if they were not the subject of a protest or dispute and that such taxing authority has the financial ability and legal capacity to repay such impounded tax funds in the event a decision ordering a refund to the taxpayer is subsequently made, the circuit

court shall order, pendente lite, the disbursal of all or any part of such impounded tax funds to such taxing authority. The circuit court issuing an order under this subsection shall retain jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax funds to the taxpayer. In the event that any protested or disputed tax funds refunded to a taxpayer were disbursed to a taxing authority under this subsection instead of being held and invested by the collector under subsection 7 of this section, such taxing authority shall pay the taxpayer entitled to the refund of such protested or disputed taxes the same amount of interest, as determined by the circuit court having jurisdiction in the matter, such protested or disputed taxes would have earned if they had been held and invested by the collector.

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

(L. 1969 p. 249 §§ 1 to 5, A.L. 1971 S.B. 166, A.L. 1983 S.B. 63, et al., A.L. 1986 S.B. 707, A.L. 1987 H.B. 909, A.L. 1989 H.B. 728, A.L. 1998 H.B. 1837, A.L. 2003 H.B. 60, A.L. 2004 S.B. 1012, A.L. 2008 S.B. 711, A.L. 2010 H.B. 1316)

(2003) Clerical mistake by taxpayer concerning valuation does not result in mistakenly or erroneously paid taxes. *Missouri American Water Co. v. Collector of St. Charles County*, 103 S.W.3d 266 (Mo.App.E.D.).

#### **Acceptable medium of exchange in payment of taxes.**

139.040. A county or city collector, or other collection authority charged with the duty of tax or license collection is authorized but not obligated to accept cash, personal check, business check, money order, credit card, or electronic transfers of funds for any tax or license payable to the county. The collection authority may refuse to accept any medium of exchange at the discretion of the collection authority including any medium of exchange submitted without the statement of property taxes due and assessed as required by section 52.230. Refusal by the collection authority to accept alternative means of payment beyond those approved by the collection authority shall not relieve an obligor of the obligor's tax or license obligation nor shall it delay the levy of interest and penalty on any overdue unpaid tax or license obligation pending submission of a form or payment approved by the collection authority.

(RSMo 1939 § 11082, A.L. 1945 p. 1820, A.L. 1959 H.B. 106, A.L. 2005 H.B. 58 merged with S.B. 210, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9911; 1919 § 12903; 1909 § 11457

#### **Taxes payable in installments--exemption for property taxes paid by financial institutions.**

139.050. 1. In all constitutional charter cities in this state which have seven hundred thousand inhabitants or more, all current and all delinquent general, school and city taxes may be paid entirely, or in installments of at least twenty-five percent of the taxes, and the delinquent taxes shall

bear interest at the rate provided by section [140.100](#) and shall be subject to the fees provided by law.

2. The director of revenue shall issue receipts for the partial payments.

3. Subsection 1 of this section shall not apply to payment for real property taxes by financial institutions, as defined in section [381.410](#), who pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended.

(RSMo 1939 § 11208, A.L. 1947 V. I p. 538, A.L. 1959 H.B. 106, A.L. 2001 H.B. 738 merged with S.B. 186)

**Taxes payable in installments may be adopted by ordinance in any county--delinquency, interest rate--payment not to affect right of taxpayer to protest--exemption for property taxes paid by financial institutions.**

[139.052](#). 1. The governing body of any county may by ordinance or order provide for the payment of all or any part of current and delinquent real property taxes, in such installments and on such terms as the governing body deems appropriate. Additionally, the county legislative body may limit the right to pay such taxes in installments to certain classes of taxpayers, as may be prescribed by ordinance or order. Any delinquent taxes shall bear interest at the rate provided by section [140.100](#) and shall be subject to the fees provided by law.

2. The county official charged with the duties of the collector shall issue receipts for any installment payments.

3. Installment payments made at any time during a tax year shall not affect the taxpayer's right to protest the amount of such tax payments under applicable provisions of law.

4. Subsection 1 of this section shall not apply to payment for real property taxes by financial institutions, as defined in section [381.410](#), who pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended.

(L. 1989 S.B. 107 § 1, A.L. 1991 H.B. 608, A.L. 2001 H.B. 738 merged with S.B. 186)

**Property taxes, how paid--estimates--interest--refunds--exemption for property taxes paid by financial institutions.**

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

2. The ordinance shall provide the method by which the amount of property taxes owed for the current tax year in which the payments are to be made shall be estimated. The collector shall submit to the governing body the procedures by which taxes will be collected pursuant to the ordinance or order. The estimate shall be based on the previous tax year's liability. A taxpayer's payment schedule shall be based on the estimate divided by the number of pay periods in which payments

are to be made. The taxpayer shall at the end of the tax year pay any amounts owed in excess of the estimate for such year. The county shall at the end of the tax year refund to the taxpayer any amounts paid in excess of the property tax owed for such year. No interest shall be paid by the county on excess amounts owed to the taxpayer. Any refund paid the taxpayer pursuant to this subsection shall be an amount paid by the county only once in a calendar year.

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

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

5. Subsection 1 of this section shall not apply to payment for real property taxes by financial institutions, as defined in section [381.410](#), who pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended.

(L. 1998 H.B. 1734 § 50.1500, A.L. 2000 H.B. 1238 merged with S.B. 894, A.L. 2001 H.B. 738 merged with S.B. 186)

#### **Tax paid by credit card or electronic transfer--fee.**

[139.055](#). Any county or public water supply district may accept payment by credit card or electronic transfers of funds for any tax, fee, or license payable to the county or district. A county collector or district shall not be required to accept payment by credit card if the credit card bank, processor, or issuer would charge the county or district a fee for such payment. However, a county or district may accept payment by credit card and charge the person making such payment by credit card a fee equal to the fee charged the county or district by the credit card bank, processor, issuer for such payment. A county or district may accept payment by electronic transfer of funds in payment of any tax, fee, or license and charge the person making such payment a fee equal to the fee charged the county or district by the bank, processor, or issuer of such electronic payment.

(L. 1998 H.B. 1734 § 1, A.L. 2005 H.B. 58 merged with S.B. 210, A.L. 2007 S.B. 22)

#### **Nonresidents to be furnished statement.**

[139.060](#). It shall be the duty of the collector to furnish to all nonresident taxpayers a statement of the amount of taxes assessed against any tract of land or town lot in his county for any year or years during which he is collector, and send the same by mail to the address of any person applying to him by letter for the same; and if no taxes are due on any such tracts or lots, he shall answer such letters of inquiry, stating the fact; and whenever any funds are remitted by mail or otherwise to any collector for the payment of any taxes appearing to be due on his tax book, it shall be his duty to receive the same and send a receipt therefor by mail to the person remitting the same; provided, that he may charge all sums which he may have to pay for postage as costs against the person applying or remitting to him, but no other costs.

(RSMo 1939 § 11083)

Prior revisions: 1929 § 9912; 1919 § 12904; 1909 § 11458

**Mortgagee or other lienholders--payment of taxes.**

139.070. Any person who has a lien by mortgage or otherwise, upon any real property upon which the taxes have not been paid, may pay such taxes and the interest, penalty and costs thereon; and the receipt of the county collector shall constitute an additional lien upon such land, to the amount therein stated; and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien.

(RSMo 1939 § 11163)

**Payment of taxes on part of land--duty of collector--notice and protest.**

139.080. 1. Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, may do so by applying to the county collector, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided, and taxes collected accordingly; provided, where the assessed valuation of the tract to be divided exceeds two thousand dollars, a notice by registered mail must be given to the several owners interested in said tract, if known, and if no protest against said division be filed with the county collector within twenty days from date of notice, the county collector shall duly accept payment and issue receipt on apportionment as by him made.

2. In cases where protest is filed to said division appeal shall be made to the county commission at their next regular session for final division, and the county collector shall accept and receipt for said taxes as determined and ordered by the county commission.

3. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county collector a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole.

(RSMo 1939 § 11163)

**Receipt for payment--duplicates--payment on parts of tracts and undivided interests.**

139.090. 1. Whenever any person shall pay taxes charged on the tax book, the collector shall enter such payment in his list, and give the person paying the same a receipt, specifying the name of the person for whom paid, the amount paid, what year paid for, and the property and value thereof on which the same was paid, according to its description on the collector's list, in whole or in part, as the case may be, and the collector shall enter "paid" against each tract or lot of land when he collects the tax thereon. The collector shall charge a fee of one dollar for any duplicate personal tax receipt issued by him.

2. The collector shall receive taxes on part of any lot, piece or parcel of land charged with taxes; provided, the persons paying such tax shall furnish a particular specification of the part, and if the tax on the remainder of such lot and parcel of land shall remain unpaid, the collector shall enter such specification in his return, to the end that the part on which the tax remains unpaid may be clearly known.

3. If payment is made on an undivided share of real estate, the collector shall enter on his record the name of the owner of such share, so as to designate upon whose undivided share the tax has been paid.

(RSMo 1939 § 11084, A.L. 1979 H.B. 148)

Prior revisions: 1929 § 9913; 1919 § 12905; 1909 § 11459

**Collection of penalty for delinquent taxes--settlement--penalty for violation--payment of taxes by mail deemed paid, when.**

139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his taxes at the time required by law, then it shall be the duty of the collector, after the first day of January then next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100.

2. Collectors shall, on the day of their annual settlement with the county governing body, file with governing body a statement, under oath, of the amount so received, and from whom received, and settle with the governing body therefor; but, interest shall not be chargeable against persons who are absent from their homes, and engaged in the military service of this state or of the United States. The provisions of this section shall apply to the city of St. Louis, so far as the same relates to the addition of such interest, which, in such city, shall be collected and accounted for by the collector as other taxes, for which he shall receive no compensation.

3. Whenever any collector of the revenue in the state fails or refuses to collect the penalty provided for in this section on state and county taxes, it shall be the duty of the director of revenue and county clerk to charge such collectors with the amount of interest due thereon, as shown by the returns of the county clerk, and such collector shall be liable to the penalties as provided for in section 139.270.

4. For purposes of this section and other provisions of law relating to the timely payment of taxes due on any real or personal property, payments for taxes due on any real or personal property which are delivered by United States mail to the collector, the collector's office, or other officer or office designated by the county or city to receive such payments, of the appropriate county or city, shall be deemed paid as of the postmark date stamped on the envelope or other cover in which such payment is mailed. In the event any payment of taxes due is sent by registered or certified mail, the date of registration or certification shall be deemed the postmark date. No additional tax or penalty shall be imposed under this section on any taxpayer whose payment is delivered by United States mail, if the postmark date stamped on the envelope or other cover containing such payment falls within the prescribed period or on or before the prescribed date, including any extension granted, for

making the payment or if the postmaster for the jurisdiction where the payment was mailed verifies in writing that the payment was deposited in the United States mail within the prescribed period or on or before the prescribed date, including any extension granted, for making the payment, and was delayed in delivery because of an error by the United States postal service and not because of an error by the taxpayer.

(RSMo 1939 § 11085, A.L. 1945 p. 1907, A.L. 1947 V. II p. 425, A.L. 1984 H.B. 1563, A.L. 1988 S.B. 431)

Prior revisions: 1929 § 9914; 1919 § 12906; 1909 § 11460

Effective 5-13-88

### **Attachment of tax lien to insurance--waive lien--claims.**

139.110. 1. In the event of the destruction by fire, windstorm or tornado of any permanent buildings and/or improvements situate upon any land or lot, and which permanent buildings and/or improvements at the time of destruction were situate upon any land or lot against which taxes were then levied and assessed, and was so situate at the time of such levy and assessment, the lien of such taxes shall attach to and follow any insurance that may be upon said property at the time of its destruction, and the insurer shall pay to the county collector from said insurance money, and limited to the extent thereof, all taxes, interest and cost then due, levied and assessed against the identical land or lot upon which was situate the buildings and/or improvements destroyed, and such payment shall discharge the obligation of the insurer to the amount paid; provided, however, if in the opinion of the county collector the destruction of such building and/or improvement will not prejudice the collection of such taxes, then in such event the county collector shall be authorized, in writing, addressed to the insurance company or companies, to waive and/or release the lien by this section given. The lien given by this section shall be a first and paramount lien upon the money due in event of the contingency herein referred to.

2. The assured or person making claim for loss on any permanent buildings and/or improvements from any insurance company shall file with such company a statement from the collector or collectors in writing, with such claim, that there are no taxes against said buildings and/or improvements and describing said property, or that taxes exist against the same and the amount and description thereof, and whether or not such lien is waived, as the case may be, and no such claim for loss may be maintained until such statement shall have been filed by claimant. This section shall not provide a basis for the dismissal of a lawsuit filed for a loss.

3. The provisions of this section shall not apply unless the loss exceeds fifty percent of the face value of the amount specified in the policy and applicable to the property involved.

(RSMo 1939 § 11173, A.L. 1992 H.B. 1574)

### **Seizure and sale of personal property--duty of sheriff.**

139.120. 1. The collector or collector-treasurer in a county having township organization shall diligently endeavor and use all lawful means to collect all taxes which they are required to collect in

their respective counties, and to that end they shall have the power to seize and sell the goods and chattels of the person liable for taxes, in the same manner as goods and chattels are or may be required to be seized and sold under execution issued on judgments at law, and no property whatever shall be exempt from seizure and sale for taxes due on lands or personal property; provided, that no such seizure or sale for taxes shall be made until after the first day of October of each year, and the collector or collector-treasurer shall not receive a credit for delinquent taxes until the collector or collector-treasurer shall have made affidavit that the collector or collector-treasurer has been unable to find any personal property out of which to make the taxes in each case so returned delinquent; but no such seizure and sale of goods shall be made until the collector or collector-treasurer has made demand for the payment of the tax, either in person or by deputy, to the party liable to pay the same, or by leaving a written or printed notice at his place of abode for that purpose, with some member of the family over fifteen years of age.

2. Such seizure may be made at any time after the first day of October, and before said taxes become delinquent, or after they become delinquent; provided further, that when any person owing personal tax removes from one county in this state to another, it shall be the duty of the county collector, or collector-treasurer as the case may be, of the county from which such person shall move, to send a tax bill to the sheriff of the county into which such person may be found, and on receipt of the same by said sheriff, it shall be the collector's or the collector-treasurer's duty to proceed to collect said tax bill in like manner as provided by law for the collection of personal tax, for which the collector or the collector-treasurer shall be allowed the same compensation as provided by law in the collection of executions. It shall be the duty of the sheriff in such case to make due return to the collector or collector-treasurer of the county from whence said tax bill was issued, with the money collected thereon.

(RSMo 1939 § 11086, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 9915; 1919 § 12907; 1909 § 11461

### **Cost of levy to be taxed--collector may levy, when--fees.**

139.130. 1. Whenever taxes shall be collected by seizure or sale of goods and chattels, in addition to the amount of tax and costs of failure to pay the collector as provided by this chapter, the collector shall levy the necessary costs of the proceeding and the interest on the amount of the tax and costs of said failure for his trouble.

2. If the collector have reason to believe that any person charged with the taxes is about to remove from the county without paying his taxes, he may at any time levy such taxes with costs and charges, by distress and sale; provided, that in levying and selling personal property for taxes, the collector shall be governed by the same rules and be entitled to the same fees as sheriffs are or may be for like services upon executions.

(RSMo 1939 § 11087)

Prior revisions: 1929 § 9916; 1919 § 12908; 1909 § 11462

### **Delivery of personal delinquent list to successor.**

139.140. Except as provided in section 52.361, the personal delinquent lists allowed to any collector shall be delivered to the collector and when the collector's term of office expires then to the successor, who shall be charged with the full amount thereof, and shall account therefor as for other moneys collected by the collector. When the collector makes the next annual settlement the collector shall return the lists to the clerk of the county commission, and in the city of St. Louis the lists and the uncollected tax bills to the comptroller of the city, and shall be entitled to credit for the amount the collector has been unable to collect. The lists and bills shall be delivered to the collector's successor, and so on until the whole are collected.

(RSMo 1939 § 11096, A.L. 1959 H.B. 106, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9925; 1919 § 12917; 1909 § 11471

### **Duplicate receipts--exceptions.**

139.150. And in making collections on the said personal delinquent lists, the said collectors, except collectors in counties of the first or second classifications, shall give duplicate receipts therefor, one to be delivered to the person paying the same, and the other to be filed with the clerk of the county commission, who shall charge the collector therewith.

(RSMo 1939 § 11097, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9926; 1919 § 12918; 1909 § 11472

### **Return of delinquent lists--settlement--inspection of lists by commission.**

139.160. 1. At the term of the county commission to be held on the first Monday in March, the collector shall return the delinquent lists and back tax books, and in the city of St. Louis the uncollected tax bills and back tax books, under oath or affirmation, to such commission, and settle his accounts of all moneys received by him on account of taxes and other sources of revenue, and the amount of such delinquent lists, or so much thereof as the commission shall find properly returned delinquent, shall be allowed and credited to him on his settlement.

2. Before allowing the collector such credit for any delinquent lists, the county commission shall make special inquiry and be fully satisfied that he has used due diligence to collect the same, and that he could not find any personal property of the taxpayer out of which to make the taxes.

3. If the commission is satisfied that there are any names on the lists of persons who have personal property out of which the taxes could have been made, it shall, in passing upon such lists, strike such names therefrom.

(RSMo 1939 § 11089)

Prior revisions: 1929 § 9918; 1919 § 12910; 1909 § 11464

### **Special term of commission for settlement, when.**

139.170. If there be no regular term of the county commission in any county on the first Monday in March, a special term of such commission shall be called by any two commissioners thereof, to be held on that day in each year, for the purpose of making the settlement required by this chapter; and if, from any cause, there shall be no meeting of the commission held on that day, then it shall be the duty of the commission to receive the delinquent lists and make settlement with the collector at the next term thereafter; provided, that on the application of the collector, it shall be the duty of the presiding commissioner of the county commission to call a special term for that purpose as soon as practicable.

(RSMo 1939 § 11092)

Prior revisions: 1929 § 9921; 1919 § 12913; 1909 § 11467

**No additional delinquent lists.**

139.180. No collector shall be permitted to return, and no county commission shall be allowed to receive, any additional delinquent lists, and the director of revenue shall not give credit for any such additional delinquent lists allowed by any county commission.

(RSMo 1939 § 11090, A.L. 1945 p. 1907, A. 1949 S.B. 1024)

Prior revisions: 1929 § 9919; 1919 § 12911; 1909 § 11465

**Examination by commission--settlement on record--report to director.**

139.190. 1. In making the settlement, the commission shall carefully and fully examine into all collections made by the collector of delinquent and forfeited taxes, penalties and costs thereon, and licenses from all sources whatsoever.

2. The county commission shall cause the settlement to be entered of record, so as to show the amount due the state, county and municipalities respectively.

3. The record shall show the amount of state taxes collected on the current tax books, and the amount of taxes returned delinquent thereon; also, the amount collected on delinquent lists, amount of interest or penalty collected on delinquent lists, and amounts collected on peddlers', billiard and other licenses.

4. The clerk shall certify immediately the amounts to the director of revenue, on blanks furnished to him by the director of revenue for that purpose. The amount of municipal taxes in St. Louis City shall be certified to the mayor to the credit of the collector.

(RSMo 1939 § 11093, A.L. 1945 p. 1907, A. 1949 S.B. 1024, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9922; 1919 § 12914; 1909 § 11468

**Collector may be attached, when.**

139.200. If any collector fail to make settlement in the time and manner prescribed, he may be attached until he makes such settlement to the satisfaction of the county commission.

(RSMo 1939 § 11094)

Prior revisions: 1929 § 9923; 1919 § 12915; 1909 § 11469

### **Monthly statements and payments.**

139.210. 1. Every county collector and collector-treasurer, other than the county collector of revenue of each county of the first or second classifications, and except in the city of St. Louis, shall, on or before the fifth day of each month, file with the county clerk a detailed statement, verified by affidavit of all state, county, school, road and municipal taxes, and of all licenses by the collector collected during the preceding month, and shall, except for tax payments made pursuant to section 139.053, on or before the fifteenth day of the month, pay the same, less the collector's commissions, into the county treasuries and to the director of revenue.

2. The county collector of revenue of each county of the first or second classification\* shall, before the fifteenth day of each month, file with the county clerk and auditor a detailed statement, verified by affidavit, of all state, county, school, road, and municipal taxes and of all licenses collected by the collector during the preceding month, and shall, except for tax payments made under section 139.053, on or before the fifteenth day of the month, pay such taxes and licenses, less commissions, into the treasuries of the appropriate taxing entities and to the director of revenue.

3. It shall be the duty of the county clerk, and the clerk is hereby required, to forward immediately a certified copy of such detailed statement to the director of revenue, who shall keep an account of the state taxes with the collector.

(RSMo 1939 § 11098, A.L. 1945 p. 1907, A.L. 1998 H.B. 1734, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9927; 1919 § 12919; 1909 § 11473

\*Word "classifications" appears in original rolls.

### **Payment into county treasury--duplicate receipts.**

139.220. Every collector of the revenue having made settlement, according to law, of county revenue collected or received by the collector shall pay the amount found due into the county treasury, and the treasurer shall give him duplicate receipts therefor, one of which shall be filed in the office of the clerk of the county commission, who shall grant the collector full quietus under the seal of the commission.

(RSMo 1939 § 11103, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9932; 1919 § 12924; 1909 § 11478

### **Remittance to director of revenue--receipt--penalty for failure.**

139.230. 1. Every county collector shall, on or before the fifteenth day of each month, pay to the director of revenue all state taxes and licenses received by him prior to the first day of the month.

2. Upon receipt of such money, the director of revenue shall execute a receipt therefor, which he shall forward or deliver to the collector.

3. Any collector who shall fail to forward the sum as herein required within the time prescribed, shall forfeit to the state the sum of two hundred dollars for each such failure, to be recovered of him or his sureties on his official bond.

4. Within thirty days after the final settlement of his account every collector, after deducting his commissions, shall remit to the director of revenue the balance of all revenue and licenses then due the state and the director of revenue shall issue the collector a receipt for the amount received.

5. All sums received by the director of revenue from the county collectors shall be deposited in the state treasury and apportioned to the state funds established by law.

(RSMo 1939 § 11100, A.L. 1945 p. 1820)

Prior revisions: 1929 § 9929; 1919 § 12921; 1909 § 11475

**Passing bad checks in payment of taxes, penalty--cashier's checks, certified checks, or money orders required, when.**

139.235. Any person required to pay any tax who issues or passes a check, or other similar sight order, which is returned to the department of revenue, county collector, or treasurer ex officio collector because the account upon which the check or order was drawn was closed or did not have sufficient funds at the time of presentation for payment by the department of revenue, county collector, or treasurer ex officio collector to meet the face amount of the check or order, may, unless there be good cause shown, be assessed by the department of revenue, in addition to any other penalty or interest that may be owed, a penalty of ten dollars or five percent of the total amount of the returned check or order, whichever amount is greater, but in no event shall such penalty imposed exceed one hundred dollars. Such person may also be assessed by the county collector or treasurer ex officio collector, in addition to any other penalty or interest that may be owed, a penalty not to exceed twenty-five dollars. The department of revenue, county collector, or treasurer ex officio collector may refuse to accept any check or other similar sight order in payment of any tax currently owed plus penalty or interest from a person who previously attempted to pay such amount with a check or order that was returned to the department of revenue, county collector, or treasurer ex officio collector unless the remittance is in the form of a cashier's check, certified check, or money order.

(L. 1983 1st Ex. Sess. H.B. 10 § 1, A.L. 2002 S.B. 895)

**Disposition of moneys--St. Louis.**

139.240. 1. The collector of the city of St. Louis shall on Monday in each week, deposit in the bank that is designated to him by the director of revenue, to the credit of the director of revenue, all moneys received by him for the state, first deducting the amount of his commission, and take from the cashier a certificate of every deposit, which shall be received by the director of revenue in payment of the revenue.

2. The collector, when he makes the deposit, shall transmit to the director of revenue an affidavit, setting forth the amount of revenue which he has received since the last deposit, and the amount retained by him for his commission.

3. Nothing contained in this section shall be so construed as to affect in any wise the rate or amount of commission which the collector would be entitled to on his final settlement.

(RSMo 1939 § 11101, A.L. 1945 p. 1907, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9930; 1919 § 12922; 1909 § 11476

#### **Failure to make payment--forfeiture--proceedings against defaulting collector.**

139.250. 1. If any collector or ex officio collector fails to make payment of the amount due from him on settlement, or in the time and manner prescribed by law, he and his sureties shall be liable to pay, as a penalty, ten percent a month on the amount wrongfully withheld, to be computed from the time the amount ought to have been paid until actual payment. This section shall apply to all revenue collections made by him whether for state, county, city, town, district or school taxes, general or special.

2. In case of refusal, notice may be served upon the collector or ex officio collector in default and his sureties, informing them that a motion will be made to the circuit court of the county for a judgment against the collector and his sureties, for all sums of money due from him to the state or county, as the case may be, at time of making the motion, together with the penalty aforesaid.

3. The circuit courts of this state may hear and determine all such motions and proceedings.

4. The judgments rendered by the court under the provisions of this section shall have the same force and effect and be enforced in the same manner that other judgments in the circuit courts of this state are enforced.

5. Proceedings under this section shall be in the state or county, as the case may be. The notice may be served by any sheriff, coroner, or other person who would be a competent witness, and shall be served at least five days before the motion is made. The court may compel the production of all books, papers, records and other documents in the possession of the collector or others, to be used as evidence in the cause.

(RSMo 1939 § 11104; RSMo 1939 § 11105, A.L. 1945 p. 1907, A.L. 1959 H.B. 106, A.L. 1978 H.B. 1634)

Prior revisions: 1929 §§ 9933, 9934; 1919 §§ 12925, 12926; 1909 §§ 11479, 11480

Effective 1-2-79

#### **Refusal to pay--forfeiture--distress warrant.**

139.270. 1. If any county collector, or ex officio county collector, fails or refuses to pay the taxes and license fees into the county treasuries and to the director of revenue as provided in section 139.210, he shall forfeit his commissions on the amount wrongfully withheld and in addition shall pay a penalty of ten percent of the amount wrongfully withheld.

2. The director of revenue within thirty days shall issue a distress warrant for such state taxes and penalties, and the prosecuting attorney within thirty days shall proceed to collect the county, school, road and municipal taxes by suit on the official bond of the defaulting collector.

(RSMo 1939 § 11099, A.L. 1945 p. 1907, A. 1949 S.B. 1024)

Prior revisions: 1929 § 9928; 1919 § 12920; 1909 § 11474

#### **Penalty for erroneously reporting lands delinquent.**

139.280. Any collector of the public revenue for the state, or for any county or town, who fails to make a true return of all taxes duly paid on any lands or other real estate to the proper officer, according to law, so that the real estate because of his negligence, delinquency or misconduct is advertised and sold as delinquent lands shall forfeit to the innocent purchaser in good faith at the public sale of the lands, one hundred percent damages in the sum so paid by the innocent purchaser to the collector, and ten percent per annum interest thereon until the amount is paid to the purchaser, recoverable in any court having competent jurisdiction.

(RSMo 1939 § 11111, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9939; 1919 § 12931; 1909 § 11486

#### **Illegal levy--refund.**

139.290. Wherever, in any county in this state, money has been collected under an illegal levy, the county commission of such county or counties is hereby authorized to refund the same by issuing warrants upon the fund to which said money had been credited, in favor of the person or persons who paid the same as shown by the collector's books; provided, that should the person in favor of whom any warrant or warrants are issued be dead or unable to appear in person, then the same shall be paid to his heirs or legal representatives; provided further, that said county commission or commissions may, in their discretion, refund, in addition to the money collected, interest which may have accrued upon the same, not to exceed six percent; provided further, that before any levy shall be considered illegal, it shall have been so declared by the supreme court of the state of Missouri; provided further, that the provisions of this section shall only apply to those counties in which the money collected under said illegal levy is either in the county treasury or within the control of the county commission; provided further, that the county commission so refunding said money shall specify the time in which said money shall be refunded, and all warrants left on hand after the expiration of such time shall be by said county commission cancelled, and the money and interest turned into the school fund of the county.

(RSMo 1939 § 11215)

Prior revisions: 1929 § 9981; 1919 § 12971; 1909 § 11523

#### **Individual liability of officers--failure to perform duty, penalty.**

139.300. 1. Every county clerk, assessor, collector or other officer, who refuses or knowingly neglects to perform any duty enjoined on him by, or consents in or connives at any evasion of the

laws relating to the assessment, levy and collection of taxes, whereby any proceedings required by such laws are prevented or hindered, or any property is unlawfully exempted from taxation or is entered upon the tax list at less than its full cash value, is liable for each offense, neglect or refusal, individually and on his official bond, for double the amount of the loss or damage caused thereby.

2. If any officer fails, refuses or neglects to perform any of the duties required of him by such laws, upon being required so to do by any person interested in the matter, for which failure, neglect or refusal no specific penalty is provided, he is liable to a fine of not less than ten dollars nor more than five hundred dollars.

3. Any officer who knowingly violates any of the provisions of such laws is liable to a fine of not less than ten dollars nor more than one thousand dollars.

4. The penalties and damages provided by this section may be recovered by action in any court of competent jurisdiction and the officer may be removed from office at the discretion of the court.

(RSMo 1939 §§ 11233, 11234, A.L. 1959 H.B. 106)

Prior revisions: 1929 §§ 10002, 10003; 1919 §§ 12992, 12993; 1909 §§ 11544, 11545

#### **Taxes--collection and payment into county treasury (township organization counties).**

139.320. 1. To each assessment roll a warrant under the hand of the county clerk and seal of the county commission shall be annexed, commanding such collector to collect from the several persons named in the assessment roll the several sums mentioned in the last columns of such roll, opposite their respective names; the warrant shall direct the collector, out of the moneys collected, after deducting the compensation to which he may be lawfully entitled, to pay over to the county treasurer the state and county tax collected by him.

2. He shall pay over to the township treasurer all school moneys collected by him, and all moneys collected for township expenses, and all moneys collected for road and bridge purposes.

(RSMo 1939 § 13998)

Prior revisions: 1929 § 12321; 1919 § 13234; 1909 § 11722

#### **What authorization by warrant.**

139.330. In all cases the warrant shall authorize the collector, in case any person named in such assessment roll shall neglect or refuse to pay his tax, to levy the same by distress and sale of the goods and chattels of such person, and it shall require all payments therein specified to be made by the day fixed by law for the delivery of the tax book to the county treasurer.

(RSMo 1939 § 13999)

Prior revisions: 1929 § 12322; 1919 § 13235; 1909 § 11723

#### **Notification by clerk to treasurer--completion of books.**

[139.340](#). The county clerk shall notify the county treasurer that said books are completed, and shall furnish the treasurer with a statement setting forth the name of each collector, the amount of money to be collected and paid over for each purpose for which the tax is levied in each of the several townships.

(RSMo 1939 § 13999)

Prior revisions: 1929 § 12322; 1919 § 13235; 1909 § 11723

#### **Collection of taxes--procedure.**

[139.350](#). Every collector-treasurer in a county having a township organization, upon receiving the tax book and warrant from the county clerk, shall proceed in the following manner to collect the same; and the collector-treasurer shall mail to all resident taxpayers, at least fifteen days prior to delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. Collector-treasurers shall also mail tax receipts for all the taxes received by mail.

(RSMo 1939 § 14009, A.L. 1983 S.B. 57, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12332; 1919 § 13245; 1909 § 11733

#### **Levy and sale of goods under distraint.**

[139.360](#). In case any person shall refuse or neglect to pay the tax imposed, the collector shall levy the same by distraint and sale of the goods and chattels of the person who ought to pay the same.

(RSMo 1939 § 14010)

Prior revisions: 1929 § 12333; 1919 § 13246; 1909 § 11734

#### **Sale under distraint--procedure.**

[139.370](#). 1. The collector shall give public notice of the time and place of sale, and of the property to be sold, at least fifteen days previous to the sale, by advertisement to be posted up in at least three public places in the township where such sale is to be made.

2. The sale shall be by public auction.

(RSMo 1939 § 14011)

Prior revisions: 1929 § 12334; 1919 § 13247; 1909 § 11735

#### **Sale under distraint--surplus.**

[139.380](#). If the property distrained be sold for more than the amount of taxes and costs, the surplus shall be returned to the owner or the person in whose possession such property was when the distraint was made.

(RSMo 1939 § 14012)

Prior revisions: 1929 § 12335; 1919 § 13248; 1909 § 11736

**Removal from township--levy and collection of taxes.**

139.390. In case any person, upon whom any tax shall be assessed under the provisions of this chapter, in any township, shall have removed out of such township after such assessment, it shall be lawful for the collector of such township to levy and collect such tax off of the goods and chattels of the person assessed, within any township or city of the county to which said person may have removed, or in which he shall reside.

(RSMo 1939 § 14013)

Prior revisions: 1929 § 12336; 1919 § 13249; 1909 § 11737

**Abatement on tax list--procedure.**

139.400. If the collector-treasurer in any county that has adopted township organization shall be unable to collect any taxes charged in the tax list, by reason of the removal or insolvency of the person to whom such tax may be charged, or on account of any error in the tax list, the collector-treasurer shall deliver to the county clerk his or her tax book, and shall submit and file with said clerk, at the time of his or her settlement, a statement in writing, setting forth the name of the person charged with such tax, the value of the property, and the amount of tax so charged and the cause of the delinquency, and shall make oath before the county clerk, or some associate circuit judge, that the facts stated in such statement are true and correct, and that the sums mentioned therein remain unpaid, and that the collector-treasurer used due diligence to collect the same, which oath or affidavit shall be signed by the collector-treasurer; and upon filing said statement, the county clerk shall allow the collector-treasurer credit for the amount of taxes therein stated, and shall apportion and credit the same on the several funds for which such tax was charged; and when the collector-treasurer makes settlement with the county commission, such statement shall be a sufficient voucher to entitle the collector-treasurer to credit for the amount therein stated; but in no case shall any collector-treasurer, county clerk, or county treasurer, be entitled to abatement on the resident tax list until the statement and affidavit aforesaid are filed as required by this chapter.

(RSMo 1939 § 14016, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12339; 1919 § 13252; 1909 § 11740

**Surplus tax money, how held.**

139.410. Whenever any greater amount of taxes shall be assessed in any township than the township charges thereof, and its proportion of tax and county charges, the surplus shall be paid by the collector to the trustee of the township, who shall hold the same until needed to pay township expenses.

(RSMo 1939 § 14015)

Prior revisions: 1929 § 12338; 1919 § 13251; 1909 § 11739

### **Collector-treasurer--final settlement of accounts.**

[139.420](#). 1. The collector-treasurer of any county that has adopted township organization, at the term of the county commission to be held on the first Monday in March of each year, shall make a final settlement of the collector-treasurer's accounts with the county commission for state, county, school and township taxes; produce receipts from the proper officers for all school and township taxes collected by the collector-treasurer's; pay over to the county treasury all moneys remaining in his or her hands, collected by the collector-treasurer on state and county taxes; make his or her return of all delinquent or unpaid taxes, as required by law, and make oath before the commission that the collector-treasurer has exhausted all the remedies required by law for the collection of such taxes.

2. On or before the twentieth day of March in each year, the collector-treasurer shall make a final settlement with the township board.

3. If any collector-treasurer shall fail or refuse to make the settlement required by this section, or shall fail or refuse to pay over the state and county taxes, as provided in this section, the county commission shall attach the collector-treasurer until the collector-treasurer shall make such settlement of his or her accounts or pay over the money found due from the collector-treasurer; and the commission shall cause the clerk thereof to notify the director of revenue and the prosecuting attorney of the county at once of the failure of such collector-treasurer to settle his or her accounts, or pay over the money found due from the collector-treasurer, and the director of revenue and the prosecuting attorney shall proceed against such collector in the manner provided in section [139.440](#), and such collector shall be liable to the penalties provided in section [139.440](#).

(RSMo 1939 § 14000, A. 1949 S.B. 1024, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12323; 1919 § 13236; 1909 § 11724

### **Collector-treasurer--monthly statements--disposition of collected moneys.**

[139.430](#). 1. The collector-treasurer in any county that has a township organization, on or before the tenth day of each month, shall make and file in the office of the county clerk a statement showing the amount of taxes collected by the collector-treasurer for all purposes during the preceding month, which statement shall be sworn to by such collector-treasurer before the county clerk, or some other officer authorized to administer oaths.

2. On or before the tenth day in each month, the collector-treasurer shall pay over to the county treasury all state and county taxes collected by the collector-treasurer during the preceding month, as shown by the statement required by this section, and take duplicate receipts therefor, one of which the collector-treasurer shall retain and the other the collector-treasurer shall file with the county clerk; and the county clerk shall charge the collector-treasurer with the amounts so receipted for, to be accounted for at the annual settlement.

3. The collector-treasurer, in like manner, on or before the twentieth day of each month, shall pay over to the township trustee and ex officio treasurer all township taxes and funds of every kind

belonging to the township, collected by the collector-treasurer during the preceding month, and take duplicate receipts therefor, one of which the collector-treasurer shall retain and the other the collector-treasurer shall deposit with the township clerk, who shall charge the township trustee and ex officio treasurer with the amount so receipted.

(RSMo 1939 § 14014, A. 1949 S.B. 1024, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12337; 1919 § 13250; 1909 § 11738

#### **Collector-treasurer--default, penalties--certified copy of statement.**

[139.440](#). 1. If any collector-treasurer shall fail or refuse to file the statement required by section [139.430](#), or, having filed such statement, shall neglect or refuse to pay over to the county treasury the state and county taxes collected by him or her during the preceding month, as shown by such statement, the county clerk, immediately after such default, and not later than the fifteenth day of the month in which such statement was or should have been made, shall certify such fact to the director of revenue and the prosecuting attorney of the county; and the director of revenue and the prosecuting attorney shall proceed against such defaulting collector-treasurer in the same manner as is provided by section [139.270](#) for proceeding against defaulting county collectors and the collector-treasurer shall on all moneys collected and wrongfully withheld be liable to all the penalties imposed by section [139.270](#).

2. The county clerk shall certify a copy of such monthly statement to the director of revenue within the time prescribed for certifying the statements of the county collectors and collector-treasurers.

(RSMo 1939 § 14014, A. 1949 S.B. 1024, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12337; 1919 § 13250; 1909 § 11738

#### **Collector-treasurer--statements.**

[139.450](#). The collector-treasurer shall include in his or her monthly statement all such sums collected for the preceding month which have not been included in any previous statements, and shall include in the collector-treasurer's annual settlement, as provided in this chapter and in the general revenue law, the whole amount of taxes collected as shown by the annual settlements with the county commission as provided in section [139.420](#).

(RSMo 1939 § 14014, A. 1949 S.B. 1024, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12337; 1919 § 13250; 1909 § 11738

#### **Collector-treasurer--school taxes, collection--apportioned and kept--school districts.**

[139.460](#). 1. The collector-treasurer shall be required to draw or procure a plat of each school district or fractional part thereof in the collector-treasurer's county, and shall keep a true and correct account of all school moneys collected by him or her in each school district or fractional part thereof; and when said collector pays the moneys so collected by him or her to the township treasurer or

school district treasurer, he or she shall state the amount collected from each school district or fractional part thereof, and take duplicate receipts therefor, one of which he or she shall retain, and file the other with the township clerk.

2. As soon as the school funds are apportioned, the township treasurer shall apply to the county collector-treasurer for the school moneys belonging to each school district or fractional part thereof, in his or her township, and the county collector-treasurer shall pay over to him or her all of said school money, taking duplicate receipts therefor, one of which he or she shall file with the township clerk and one of which shall be retained.

3. The township treasurer shall safely keep such money until paid out upon the order of the board of directors of the various school districts in his or her township.

4. When any school district is divided by township or county lines, the district shall be considered in the township or county in which the schoolhouse is located, and the township treasurer holding any money belonging to fractional parts of districts in which no schoolhouse is located shall pay over all such money to the township treasurer of the township in which the fractional part of the district having the schoolhouse is located, taking duplicate receipts therefor, one of which shall be filed with the township clerk, and the township treasurer shall settle annually with the township board on or before the twentieth day of March in each year.

(RSMo 1939 § 14017, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12340; 1919 § 13253; 1909 § 11741

**Exemption of merchants' and manufacturers' tangible personal property,lost revenues defined--replacement tax revenues, distribution of.**

139.600. 1. To implement the provisions of Section 6 of Article X of the Missouri Constitution, the amount received by each taxing authority for the preceding year which will be "lost revenues" as defined in Subsection 4 of Section 6 of Article X of the Missouri Constitution and resulting from the exemption of certain personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments, shall be determined by each county clerk as of March thirty-first of the year the exemption becomes effective and shall include any delinquent taxes received during the preceding year and taxes for the preceding year which have been received by the collector but are subject to an appeal as of that date. The levy to be charged against the assessed valuation of real property listed in subclass (3) of class 1 of Section 4(b) of Article X of the Missouri Constitution necessary to produce the total revenues lost by all taxing authorities in the county shall be determined by each county clerk no later than September first of the year the replacement tax is first imposed. The exemption of certain personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments under Section 6 of Article X of the Missouri Constitution shall not become effective in any county or city not within a county of this state until January 1, 1985, upon which date such exemption shall be effective in all counties and cities not within a county in this state.

2. For the first year in which a replacement tax is imposed under this section, the total replacement revenues received by the county collector shall be distributed as provided in Subsection 2 of Section 6 of Article X of the Missouri Constitution at such time or times as he deems appropriate. The total amount available for distribution as replacement revenues for such first year in which a replacement tax is imposed shall be that amount received from the replacement tax as of January thirty-first of the year immediately following the year the replacement tax is first imposed.

3. For the second and each succeeding year in which a replacement tax is imposed under this section, the total amount of replacement revenue available to each county for distribution shall be the amount received by each county during the previous twelve months, as of January thirty-first of the following year. The amount of replacement revenue to be distributed to each taxing authority within each county shall be calculated by multiplying the total amount of replacement revenues to be distributed by a fraction which shall have:

(1) A numerator which is determined by taking the amount of "lost revenues" as defined in Subsection 4 of Section 6 of Article X of the Missouri Constitution, of such taxing authority, and multiplying the amount of such lost revenues by the percentage which the then current assessed valuation of real property in the taxing authority in subclass (3) of class 1 property, as set out in Section 4(b) of Article X of the Missouri Constitution, is of the assessed valuation of such property on January first of the first year the replacement tax was imposed, using in both instances the taxing authority's boundaries as they existed on January first of the first year the replacement tax was imposed;

(2) A denominator which is the sum of all figures calculated under subdivision (1) of this subsection for each taxing authority within the county.

4. If any taxing authority which is receiving replacement revenues annexes additional property, such property shall not be included in the calculations made under subdivision (1) of subsection 3 of this section. If any two or more taxing authorities merge, the amount determined under subdivision (1) of subsection 3 of this section for the resulting taxing authority shall be the sum of the amounts, if any, determined under subdivision (1) of subsection 3 for each of the taxing authorities merged.

(L. 1983 S.B. 63, et al. § 2)



Missouri General Assembly

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