

Missouri Revised Statutes

Chapter 140 Collection of Delinquent Taxes Generally

- [←Chapter: 139](#)
- [Chapter: 141→](#) August 28, 2015

County collector--enforcement of state's lien.

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

(RSMo 1939 § 11108, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9936; 1919 § 12928; 1909 § 11482

Collector to make delinquent lists.

[140.030](#). Whenever any collector shall be unable to collect any taxes specified on the tax book, having diligently endeavored and used all lawful means to collect the same, he shall make lists thereof, one to be called the "tangible personal property delinquent list", in which shall be stated the names of all persons owing taxes on tangible personal property, where taxes cannot be collected, alphabetically arranged, with the amount due from each, and the other to be called the "land delinquent list", in which shall be stated the taxes on lands and town lots where taxes have not been collected, with a full description of said lands and lots, and the amount of taxes due thereon, set opposite each tract of land or town lot; and a like list of all delinquent clerks and other officers required to pay to the collector the amount of revenue by them respectively received, to be called the "delinquent list of officers".

(RSMo 1939 § 11110, A.L. 1945 p. 1847)

Prior revisions: 1929 § 9938; 1919 § 12930; 1909 § 11484

Correction of delinquent lists by county commission--certified to whom.

[140.040](#). At the term of the county commission at which the several delinquent lists are required by law to be returned and certified, the commission shall examine and compare the list of

lands and town lots on which the taxes remain due and unpaid. If any lands or town lots have been assessed more than once, or if any of the lands or town lots are not subject to taxation, or if the legal subdivision is incorrectly described, in all these cases the commission shall correct the error by the best means in their power, and cause the list so corrected to be certified and filed in the office of the clerk of the county commission.

(RSMo 1939 § 11114, A.L. 1945 p. 1910, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9942; 1919 § 12934; 1909 § 11488

Clerk to make back tax book--delivery to collector, collection--correction of omissions.

[140.050](#). 1. Except as provided in section [52.361](#), the county clerk shall file the delinquent lists in the county clerk's office and within ten days thereafter make, under the seal of the commission, the lists into a back tax book as provided in section [140.060](#).

2. Except as provided in section [52.361](#), when completed, the clerk shall deliver the book or an electronic copy thereof to the collector taking duplicate receipts therefor, one of which the clerk shall file in the clerk's office and the other the clerk shall file with the director of revenue. The clerk shall charge the collector with the aggregate amount of taxes, interest, and clerk's fees contained in the back tax book.

3. The collector shall collect such back taxes and may levy upon, seize and distrain tangible personal property and may sell such property for taxes.

4. In the city of St. Louis, the city comptroller or other proper officer shall return the back tax book together with the uncollected tax bills within thirty days to the city collector.

5. If any county commission or clerk in counties not having a county auditor fails to comply with section [140.040](#) and this section, to the extent that the collection of taxes cannot be enforced by law, the county commission or clerk, or their successors in office, shall correct such omissions at once and return the back tax book to the collector who shall collect such taxes.

(RSMo 1939 § 11115, A.L. 1945 p. 1847 § 11120, A.L. 1945 p. 1910, A. 1949 S.B. 1024, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)

Prior revisions: 1929 §§ 9943, 9948; 1919 §§ 12935, 12940; 1909 §§ 11489, 11494

CROSS REFERENCE:

Collector to prepare back tax book in certain counties, [52.361](#)

Back tax book--contents--interest.

[140.060](#). 1. The back tax book shall be made up as follows:

(1) All tracts of land or city lots on which back taxes are due shall be listed in numerical order with the legal description thereof;

(2) The name of the owner, if known, and if unknown, the name of the person to whom the land was last assessed shall be set forth opposite each tract of land or city or town lot;

(3) In appropriate columns shall be entered the year or years for which the land is delinquent, the amount of original tax due each fund, the interest due on the tax at the time of making the back tax book, the clerk's fees then due, and the aggregate amount of taxes, interest, and clerk's fees charged against the land for all the years delinquent.

(RSMo 1939 § 11120, A.L. 1945 p. 1910, A. 1949 S.B. 1024, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9948; 1919 § 12940; 1909 § 11494

Delinquent real estate taxes extended into back tax book.

[140.070](#). All back taxes, of whatever kind, whether state, county or school, or of any city or incorporated town, which return delinquent tax lists to the county collector to collect, appearing due upon delinquent real estates shall be extended in the back tax book made under this chapter or chapter 52. In case the collector of any city or town has omitted or neglected to return to the county collector a list of delinquent lands and lots, as required by section [140.670](#), the present authorities of the city or town may cause the delinquent list to be certified, as by that section contemplated, and the delinquent taxes shall be by the county clerk put upon the back tax book and collected by the collector under authority of this chapter.

(RSMo 1939 § 11116, A.L. 1945 p. 1847, A.L. 1959 H.B. 106, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9944; 1919 12936; 1909 § 11490

County clerk and collector, comparison of lists--clerk's certification.

[140.080](#). Except as provided in section [52.361](#), the county clerk and the county collector shall compare the back tax book with the corrected delinquent land list made pursuant to sections [140.030](#) and [140.040](#) respectively, and the clerk shall certify on the delinquent land list on file in the clerk's office that the list has been properly entered in the back tax book and shall attach a certificate at the end of the back tax book that it contains a true copy of the delinquent land list on file in the collector's office.

(RSMo 1939 § 11124, A.L. 1945 p. 1910, A. 1949 S.B. 1024, A.L. 1959 H.B. 106, A.L. 2010 H.B. 1316)

Back tax book to be in alphabetical order.

[140.090](#). In counties where an alphabetical arrangement of the land list in the assessor's book has been ordered by the county commission, the back tax book shall be made out in alphabetical order, in the name of the owner, if known, and if not known in the name of the person to whom the tract or lot was last assessed.

(RSMo 1939 § 11117, A. 1949 S.B. 1024)

Prior revisions: 1929 § 9945; 1919 § 12937; 1909 § 11491

Penalty against delinquent lands.

[140.100](#). 1. Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional part thereof.

2. For making and recording the delinquent land lists, the collector and the clerk shall receive ten cents per tract or lot and the clerk shall receive five cents per tract or lot for comparing and authenticating such list.

(RSMo 1939 §§ 11117, 11124, A.L. 1945 p. 1910, A. 1949 S.B. 1024, A.L. 1982 H.B. 1351, et al., A.L. 1999 S.B. 76, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9945; 1919 § 12937; 1909 § 11491

CROSS REFERENCE:

Collector's commission on delinquent taxes added to tax bill, [52.290](#)

Collection of back taxes, payments applied, how, exceptions--removal of lien.

[140.110](#). 1. The collectors of the respective counties shall collect the taxes contained in the back tax book. Any person interested in or the owner of any tract of land or lot contained in the back tax book may redeem the tract of land or town lot, or any part thereof, from the state's lien thereon, by paying to the proper collector the amount of the original taxes, as charged against the tract of land or town lot described in the back tax book together with interest from the day upon which the tax first became delinquent at the rate specified in section [140.100](#).

2. Any payment for personal property taxes received by the county collector shall first be applied to the oldest of any back delinquent personal taxes on the back tax book before a county collector accepts any payment for all or any part of personal property taxes due and assessed on the current tax book.

3. Any payment for real property taxes received by the county collector shall first be applied to the oldest of any back delinquent taxes on the same individual parcel of real estate on the back tax book before a county collector accepts payment for real property taxes due and assessed on the current tax book.

4. Subsection 3 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 Regulations.

(RSMo 1939 § 11121, A.L. 1959 H.B. 106, A.L. 1999 S.B. 394, A.L. 2000 H.B. 1238 merged with S.B. 894 merged with S.B. 896, A.L. 2002 S.B. 997, A.L. 2010 H.B. 1316)

Prior revisions: 1929 § 9949; 1919 § 12941; 1909 § 11495

Lien prohibited on property in back tax book, when.

[140.115](#). Any person other than the owner or a mortgagee or other lienholder described in section [139.070](#) who pays the original taxes, as charged against the tract of land or town lot

described in the back tax book, together with interest from the day upon which the tax first became delinquent at the rate specified in section [140.100](#) shall not invoke a lien on said property or person without the knowledge and consent of the owner. Any such lien so invoked on said property or person without the knowledge and consent of the owner shall be null and void.

(L. 2013 H.B. 175 merged with S.B. 248)

May compromise back taxes.

[140.120](#). If it appears to any county commission, that any tract of land or town lot contained in the back tax book is not worth the amount of taxes, interest and cost due thereon, as charged in the back tax book or that the same would not sell for the amount of the taxes, interest and cost, the commission may compromise the taxes with the owner of the tract or lot. Upon payment to the collector of the amount agreed upon, a certificate of redemption shall be issued under the seal of the commission, which shall release the lands from the lien of the state and all taxes due thereon, as charged on the back tax book. If the commission compromises and accepts a less amount than appears to be due on any tract of land or town lot, as charged on said back tax book, the commission shall order the amount so paid to be distributed to the various funds to which the taxes are due, in proportion as the amount received bears to the whole amount charged against the tract or lot.

(RSMo 1939 § 11122, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9950; 1919 § 12942; 1909 § 11496

Examination of back tax books by board of equalization.

[140.130](#). At every annual settlement made by a collector of the revenue after this chapter shall take effect, all delinquent real estate and delinquent personal tax lists and back tax bills for taxes on real estate and tangible personal property shall be carefully examined by the board of equalization and if there appear thereon any back tax bills which have appeared thereon for a period of five years or more which, in the opinion of a majority of said board, are too small to justify the expense of suit or foreclosure, or which are against exempt property, or which are against property which is not worth the taxes, interest and cost, and cannot be compromised as provided by law, the same shall, upon order of such board or a majority thereof, be stricken from such delinquent real estate or back tax books and the tax bills therefor shall be cancelled by the collector.

(RSMo 1939 § 11123, A.L. 1945 p. 1847)

Prior revisions: 1929 § 9951; 1919 § 12943

Collector--reports.

[140.140](#). The collector shall make diligent endeavor to collect all taxes upon said back tax book, and whenever he finds that any taxes therein have been paid, he shall report that fact to the county commission, or other proper officer, giving the name of the officer or person to whom such taxes were paid; and he shall also report to the commission, or other proper officer, all cases of

double assessment or other errors, and thereupon the commission, or other proper officer, shall cause the necessary action to be taken and entries to be made.

(RSMo 1939 § 11119)

Prior revisions: 1929 § 9947; 1919 § 12939; 1909 § 11493

Lands, lots, mineral rights, and royalty interests subject to sale,when.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or special assessments are delinquent and unpaid are subject to sale to discharge the lien for the delinquent and unpaid taxes or unpaid special assessments as provided for in this chapter on the fourth Monday in August of each year.

2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county or city taxes or special assessments without judicial proceedings, unless the notice of sale contains the names of all record owners thereof, or the names of all owners appearing on the land tax book and all other information required by law. Delinquent taxes or unpaid special assessments, penalty, interest and costs due thereon may be paid to the county collector at any time before the property is sold therefor. The collector shall send notices to the publicly recorded owner of record before any delinquent and unpaid taxes or unpaid special assessments as specified in this section subject to sale are published. The first notice shall be by first class mail. A second notice shall be sent by certified mail only if the assessed valuation of the property is greater than one thousand dollars. If the assessed valuation of the property is not greater than one thousand dollars, only the first notice shall be required. If any second notice sent by certified mail under this section is returned to the collector unsigned, then notice shall be sent before the sale by first class mail to both the owner of record and the occupant of the real property. The postage for the mailing of the notices shall be paid out of the county treasury, and such costs shall be added to the costs of conducting the sale, and the county treasury shall be reimbursed to the extent that such postage costs are recovered at the sale. The failure of the taxpayer or the publicly recorded owner to receive the notice provided for in this section shall not relieve the taxpayer or publicly recorded owner of any tax liability imposed by law.

3. The entry in the back tax book by the county clerk of the delinquent lands, lots, mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes or unpaid special assessments, together with penalty, interest and costs.

(RSMo 1939 § 11125, A.L. 1945 p. 1847, A.L. 1947 V. II p. 430, A.L. 1959 H.B. 106, A.L. 2003 S.B. 295, A.L. 2005 H.B. 58 merged with S.B. 210, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)

CROSS REFERENCE:

Requisites for sale of land for taxes, Const. Art. X § 13

Limitation of actions, exceptions--county auditor to annually audit.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant to this chapter or unpaid special assessments, relating to the collection of delinquent and back taxes and unpaid special assessments and providing for foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings therefor shall be commenced within three years after delinquency of such taxes and unpaid special assessments, and any sale held pursuant to initial proceedings commenced within such period of three years shall be deemed to have been in compliance with the provisions of said law insofar as the time at which such sales are to be had is specified therein; provided further, that in suits or actions to collect delinquent drainage and/or levee assessments on real estate such suits or actions shall be commenced within three years after delinquency, otherwise no suit or action therefor shall be commenced, had or maintained, except that the three-year limitation described in this subsection shall not be applicable if any written instrument conveys any real estate having a tax-exempt status, if such instrument causes such real estate to again become taxable real property and if such instrument has not been recorded in the office of the recorder in the county in which the real estate has been situated. Such three-year limitation shall only be applicable once the recording of the title has occurred.

2. The county auditor in all counties having a county auditor shall annually audit collections, deposits, and supporting reports of the collector and provide a copy of such audit to the county collector and to the governing body of the county. A copy of the audit may be provided to all applicable taxing entities within the county at the discretion of the county collector.

(RSMo 1939 § 11165, A.L. 1979 S.B. 385, A.L. 1987 S.B. 65, et al., A.L. 2000 H.B. 1238 merged with S.B. 894 merged with S.B. 896, A.L. 2005 S.B. 210, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)

Prior revisions: 1929 § 9961; 1919 § 12951; 1909 § 11504

County collector to publish delinquent land list--contents--site of sale--expenses--publisher's affidavit to be recorded--exception for certain property, contents of list.

140.170. 1. Except for lands described in subsection 7 of this section, the county collector shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general circulation published in the county for three consecutive weeks, one insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth Monday in August.

2. In addition to the names of all record owners or the names of all owners appearing on the land tax book it is only necessary in the printed and published list to state in the aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately stated.

3. To the list shall be attached and in like manner printed and published a notice of said lands and lots stating that said land and lots will be sold at public auction to discharge the taxes, penalty, interest, and costs due thereon at the time of sale in or adjacent to the courthouse of such county, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day and continuing from day to day thereafter until all are offered.

4. The county collector, on or before the day of sale, shall insert at the foot of the list on his or her record a copy of the notice and certify on his or her record immediately following the notice the

name of the newspaper of the county in which the notice was printed and published and the dates of insertions thereof in the newspaper.

5. The expense of such printing shall be paid out of the county treasury and shall not exceed the rate provided for in chapter 493, relating to legal publications, notices and advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of the costs of the sale of any land or lot contained in the list.

6. The county collector shall cause the affidavit of the printer, editor or publisher of the newspaper in which the list of delinquent lands and notice of sale was published, as provided by section [493.060](#), with the list and notice attached, to be recorded in the office of the recorder of deeds of the county, and the recorder shall not charge or receive any fees for recording the same.

7. The county collector may have a separate list of such lands, without legal descriptions or the names of the record owners, printed in a newspaper of general circulation published in such county for three consecutive weeks before the sale of such lands for a parcel or lot of land that:

(1) Has an assessed value of one thousand five hundred dollars or less and has been advertised previously; or

(2) Is a lot in a development of twenty or more lots and such lot has an assessed value of one thousand five hundred dollars or less.

The notice shall state that legal descriptions and the names of the record owners of such lands shall be posted at any county courthouse within the county and the office of the county collector.

8. If, in the opinion of the county collector, an adequate legal description of the delinquent land and lots cannot be obtained through researching the documents available through the recorder of deeds, the collector may commission a professional land surveyor to prepare an adequate legal description of the delinquent land and lots in question. The costs of any commissioned land survey deemed necessary by the county collector shall be taxed as part of the costs of the sale of any land or lots contained in the list prepared under this section.

(RSMo 1939 § 11126, A.L. 1947 V. II p. 430, A.L. 1955 p. 832, A.L. 1973 H.B. 654, A.L. 1996 H.B. 1469 merged with S.B. 914, A.L. 1997 S.B. 368, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316, A.L. 2015 H.B. 613)

Lawful abbreviations.

[140.180](#). 1. In all advertisements, notices, lists, records, certificates, deeds or other papers, required to be made by or under any of the provisions of this chapter, it shall be lawful to use letters, figures and characters, as follows:

(1) Letters may be used to denote township, range, boundaries, parts of section, parts of lots or blocks, or other subdivisions of real estate, in the following manner: "T" for township, "R" for range, "L" for lot, "B" for block, "N" for north, "E" for east, "S" for south and "W" for west, or any combination or combinations of the four last mentioned letters to denote parts of sections, lots, blocks, or other subdivisions of real property;

(2) Figures may be used as may be requisite to state any number required, whether it be of township, range, survey, section, block, lot or part thereof, acres or fractions thereof, date of any kind, amount of taxes, interest or costs, or any other matter or thing which may be stated or given in figures;

(3) Characters, such as ("), or the words "do", or "ditto", or "same", may be used to denote continuation of township, range, years, tax due or other dates and when either shall be so used, shall be deemed and held to denote the same as shall stand next above in the column in which any such character or word shall be so placed.

2. Any and all descriptions of real estate made under the provisions of this chapter by the use of letters, figures and characters, as provided in this section, when so made that the land or lot may be identified and located, shall be deemed and held to be good, valid and complete, as though the same had been written out in full.

3. Dates of valuation and taxation, taxes, interest, costs, acres, blocks or lots, or any fractions thereof, or any other number or amount, when stated in figures, letters or characters, as herein provided, shall be deemed and held to be fully and fairly stated, as though the same had been written out in full.

(RSMo 1939 § 11212)

Prior revisions: 1929 § 9978; 1919 § 12968; 1909 § 11520

Period of sale--manner of bids--prohibited sales--sale tononresidents.

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

2. The person offering at said sale to pay the required sum for a tract shall be considered the purchaser of such land; provided, no sale shall be made to any person or designated agent who is currently delinquent on any tax payments on any property, other than a delinquency on the property being offered for sale, and who does not sign an affidavit stating such at the time of sale. Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale. No bid shall be received from any person not a resident of the state of Missouri or a foreign corporation or entity all deemed nonresidents. A nonresident shall file with said collector an agreement in writing consenting to the jurisdiction of the circuit court of the county in which such sale shall be made, and also filing with such collector an appointment of some citizen of said county as agent of said nonresident, and consenting that service of process on such agent shall give such court jurisdiction to try and determine any suit growing out of or connected with such sale for taxes. After the delinquent auction sale, any certificate of purchase shall be issued to the agent. After meeting the requirements of section 140.405, the property shall be conveyed to the agent on behalf of the nonresident, and the agent shall thereafter convey the property to the nonresident.

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

(RSMo 1939 § 11127, A.L. 1996 H.B. 1469 merged with S.B. 914, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316)

Entry on property not trespass, when.

140.195. Any collector, agent of any collector, tax sale purchaser, or agent of any tax sale purchaser performing duties under this chapter shall have the lawful right to enter upon the land of another without being guilty of trespass, if he or she is in the course of providing or attempting to provide notice of a tax sale or tax sale redemption rights and it is necessary to enter upon such land to provide, serve, or post such notice.

(L. 2015 H.B. 613)

County clerk to act as clerk of sale--fee.

140.220. 1. The clerk of the county commission shall attend, either in person or by deputy, as the clerk of the sale of such delinquent land, and shall enter the same on a sufficient record book giving a description of the proper tract or lot, to whom sold, and the price, or whether the same remains unsold.

2. For his services as in this section provided he shall, except in those counties having a population in excess of one hundred thousand, receive the sum of twenty-five cents on each tract of land or lot sold, to become part of the costs of sale and paid by the purchaser, which fee shall include entry or recital of redemption on such record.

(RSMo 1939 § 11139, A.L. 1945 p. 1847, A.L. 2003 S.B. 295)

Foreclosure sale surplus--deposited in treasury--escheats, when.

140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or collector of any county within the state of Missouri, and the same sells for a greater amount than the debt or taxes and all costs in the case it shall be the duty of the sheriff or collector of the county, when such sale has been or may hereafter be made, to make a written statement describing each parcel or tract of land sold by him for a greater amount than the debt or taxes and all costs in the case together with the amount of surplus money in each case. The statement shall be subscribed and sworn to by the sheriff or collector making it before some officer competent to administer oaths within this state, and then presented to the county commission of the county where the sale has been or may be made; and on the approval of the statement by the commission, the sheriff or collector making the same shall pay the surplus money into the county treasury, take the receipt in duplicate of the treasurer for the surplus of money and retain one of the duplicate receipts himself and file the other

with the county commission, and thereupon the commission shall charge the treasurer with the amount.

2. The treasurer shall place such moneys in the county treasury to be held for the use and benefit of the person entitled to such moneys or to the credit of the school fund of the county, to be held in trust for the term of three years for the publicly recorded owner or owners of the property sold at the time of the delinquent land tax auction or their legal representatives. At the end of three years, if such fund shall not be called for as part of a redemption or collector's deed issuance, then it shall become a permanent school fund of the county.

3. County commissions shall compel owners or agents to make satisfactory proof of their claims before receiving their money; provided, that no county shall pay interest to the claimant of any such fund.

(RSMo 1939 § 11159, A.L. 1990 H.B. 1284, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)

Prior revisions: 1929 § 9959; 1919 § 12949; 1909 § 11502

Second offering of delinquent lands and lots.

140.240. 1. If at the first offering of sale of any tract of land or lot under the provisions of this law, no person bids therefor a sum equal to the delinquent taxes thereon with interest, penalty and costs, then the clerk of the sale shall note the fact in his record of sale and the county collector shall note a recital thereof in the back tax book, and the tracts of land or lots shall be again offered for sale, at the next sale of delinquent lands and lots as in this law provided, if the lands or lots are at that time delinquent.

2. If at the second offering for sale no person bids therefor a sum equal to the then delinquent taxes thereon with interest, penalty and costs, then the clerk of the sale shall note the fact upon his record of the sale, and the county collector shall enter a recital of the fact in the back tax book.

(RSMo 1939 § 11129, A.L. 1959 H.B. 106)

Third offering of delinquent lands and lots, redemption--subsequentsale--collector's deed.

140.250. 1. Whenever any lands have been or shall hereafter be offered for sale for delinquent taxes, interest, penalty and costs by the collector of the proper county for any two successive years and no person shall have bid therefor a sum equal to the delinquent taxes thereon, interest, penalty and costs provided by law, then such county collector shall at the next regular tax sale of lands for delinquent taxes sell same to the highest bidder, except the highest bid shall not be less than the sum equal to the delinquent taxes, interest, penalties, and costs, and there shall be a ninety-day period of redemption from such sales as specified in section 140.405.

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

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

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

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

(RSMo 1939 § 11130, A.L. 1984 S.B. 707, A.L. 1998 S.B. 778, A.L. 2010 H.B. 1316)

Purchase by county or city, when--procedure.

[140.260](#). 1. It shall be lawful for the county commission of any county, and the comptroller, mayor and president of the board of assessors of the city of St. Louis, to designate and appoint a suitable person or persons with discretionary authority to bid at all sales to which section [140.250](#) is applicable, and to purchase at such sales all lands or lots necessary to protect all taxes due and owing and prevent their loss to the taxing authorities involved from inadequate bids.

2. Such person or persons so designated are hereby declared as to such purchases and as titleholders pursuant to collector's deeds issued on such purchases, to be trustees for the benefit of all funds entitled to participate in the taxes against all such lands or lots so sold.

3. Such person or persons so designated shall not be required to pay the amount bid on any such purchase but the collector's deed issuing on such purchase shall recite the delinquent taxes for which said lands or lots were sold, the amount due each respective taxing authority involved, and that the grantee in such deed or deeds holds title as trustee for the use and benefit of the fund or funds entitled to the payment of the taxes for which said lands or lots were sold.

4. The costs of all collectors' deeds, the recording of same and the advertisement of such lands or lots shall be paid out of the county treasury in the respective counties and such fund as may be designated therefor by the authorities of the city of St. Louis.

5. All lands or lots so purchased shall be sold and deeds ordered executed and delivered by such trustees upon order of the county commission of the respective counties and the comptroller,

mayor and president of the board of assessors of the city of St. Louis, and the proceeds of such sales shall be applied first to the payment of the costs incurred and advanced, and the balance shall be distributed pro rata to the funds entitled to receive the taxes on the lands or lots so disposed of, as provided in section [140.230](#).

6. Upon appointment of any such person or persons to act as trustee as herein designated a certified copy of the order making such appointment shall be delivered to the collector, and if such authority be revoked a certified copy of the revoking order shall also be delivered to the collector.

7. Compensation to trustees as herein designated shall be payable solely from proceeds derived from the sale of lands purchased by them as such trustees and shall be fixed by the authorities herein designated, but not in excess of ten percent of the price for which any such lands and lots are sold by the trustees; provided further, that if at any such sale any person bid a sufficient amount to pay in full all delinquent taxes, penalties, interest and costs, then the trustees herein designated shall be without authority to further bid on any such land or lots. If a third party is a successful bidder and there are excess proceeds, such proceeds shall be distributed as provided in section [140.230](#).

8. If the county commission of any county does not designate and appoint a suitable person or persons as trustee or trustees, so appointed, or the trustee or trustees do not accept property after the third offering where no sale occurred then it shall be at the discretion of the collector to sell such land subsequent to the third offering of such land and lots at any time and for any amount.

(RSMo 1939 § 11131, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316)

Appointment of substitute or successor trustee--when and by whom.

[140.270](#). If any trustee, who is provided for in section [140.260](#), shall die, or has died, shall become, or has become mentally disabled from performing the duties of trustee, shall remove, or has removed out of this state, shall neglect or refuse, or has neglected or refused to act as such trustee, or shall or has become unable, by sickness or other disability, to perform or execute his trust, it shall be lawful for the county commission of any county, and the comptroller, mayor and president of the board of assessors of the city of St. Louis to designate and appoint a suitable person or persons as a substitute or successor trustee, which appointment shall be in writing and recorded in the office of the county clerk and recorder of deeds, with discretionary authority to bid at all sales to which section [140.250](#) is applicable, and to purchase at such sales all lands or lots necessary to protect all taxes due and owing to prevent any loss to the taxing authorities involved, from inadequate bids, and to perform any and all acts, subject to the same liability and to be paid the same fees provided for the trustee in section [140.260](#).

(L. 1943 p. 1065 § 11131a, A.L. 1983 S.B. 44 & 45)

Payment of total amount by purchaser--penalty for failure.

[140.280](#). 1. Where such sale is made, the purchaser at such sale shall immediately pay the amount of his bid to the collector, who shall pay the surplus, if any, into the county treasury to be held for the use and benefit of the person entitled thereto.

2. In case the purchaser fails to pay his bid, the land shall be again forthwith offered for sale the same as if no sale had been made, and the purchaser so failing shall forfeit and pay for the use of the distributive county school fund of the county a penalty of twenty-five percent of the amount of his bid, to be recovered by action of debt in the name of the collector, before any court having jurisdiction, and the prosecuting attorney shall conduct such suit, and for his services a fee of five dollars shall be taxed against such delinquent purchaser.

(RSMo 1939 § 11132, A.L. 1945 p. 1847, A.L. 2003 S.B. 295)

Certificate of purchase--contents--fee--nonresidents.

[140.290](#). 1. After payment shall have been made the county collector shall give the purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry a numerical number and which shall describe the land so purchased, each tract or lot separately stated, the total amount of the tax, with penalty, interest and costs, and the year or years of delinquency for which said lands or lots were sold, separately stated, and the aggregate of all such taxes, penalty, interest and costs, and the sum bid on each tract.

2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax, penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also be noted in the certificate of purchase, in a separate column to be provided therefor. Such certificate of purchase shall also recite the name and address of the owner or reputed owner if known, and if unknown then the party or parties to whom each tract or lot of land was assessed, together with the address of such party, if known, and shall also have incorporated therein the name and address of the purchaser. Such certificate of purchase shall also contain the true date of the sale and the time when the purchaser will be entitled to a deed for said land, if not redeemed as in this chapter provided, and the rate of interest that such certificate of purchase shall bear, which rate of interest shall not exceed the sum of ten percent per annum. Such certificate shall be authenticated by the county collector, who shall record the same in a permanent record book in his office before delivery to the purchaser.

3. Such certificate shall be assignable, but no assignment thereof shall be valid unless endorsed on such certificate and acknowledged before some officer authorized to take acknowledgment of deeds and an entry of such assignment entered in the record of said certificate of purchase in the office of the county collector.

4. For each certificate of purchase issued, as a part of the cost of the sale, the purchaser shall pay to the collector the fee necessary to record such certificate of purchase in the office of the county recorder. The collector shall record the certificate of purchase before delivering such certificate of purchase to the purchaser.

5. No collector shall be authorized to issue a certificate of purchase to any nonresident of the state of Missouri, however, any nonresident as described in subsection 2 of section [140.190](#) may

appoint an agent, and such agent shall comply with the provisions of section [140.190](#) pertaining to a nonresident.

6. This section shall not apply to any post-third-year tax sale, except for nonresidents as provided in subsection 5 of this section.

(RSMo 1939 § 11133, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)

Collector, written guaranty--action on--damages.

[140.300](#). 1. The county collector, at the time of the sale and after the purchaser has made payment of the amount of his bid shall endorse upon and annex to the certificate to be given to the purchaser his written guaranty, signed by him, warranting that the taxes which are named in the certificate are due upon the tract, lot, piece or parcel of land.

2. And if it at any time appears that the county collector before the time of making the guaranty, received, either in person or by deputy, the taxes assessed against the tract, lot, piece or parcel of land, the holder of the certificate is entitled to his action upon the written guaranty, forthwith, upon the facts becoming known that the lands were by reason thereof improperly sold, and without waiting the accrual of any special damage to the holder. The measure of damages to which the holder of the certificate is entitled is the amount paid by the holder, as taxes, interest, penalty and charges, with lawful interest thereon, plus an additional penalty of ten percent of the sums; or the holder is entitled to his action on the official bond of the collector, against him and his sureties, as for dereliction in duty, in which action the measure of damages is the same as above mentioned.

(RSMo 1939 § 11134, A.L. 1959 H.B. 106)

Possession by purchaser, when--rents--rights of occupant andpurchaser.

[140.310](#). 1. The purchaser of any tract or lot of land at sale for delinquent taxes, homesteads excepted, shall at any time after one year from the date of sale be entitled to the immediate possession of the premises so purchased during the redemption period provided for in this law, unless sooner redeemed; provided, however, any owner or occupant of any tract or lot of land purchased may retain possession of said premises by making a written assignment of, or agreement to pay, rent certain or estimated to accrue during such redemption period or so much thereof as shall be sufficient to discharge the bid of the purchaser with interest thereon as provided in the certificate of purchase.

2. The purchaser, his or her heirs or assigns may enforce his or her rights under said written assignment or agreement in any manner now authorized or hereafter authorized by law for the collection of delinquent and unpaid rent; provided further, nothing herein contained shall operate to the prejudice of any owner not in default and whose interest in the tract or lot of land is not encumbered by the certificate of purchase, nor shall it prejudice the rights of any occupant of any tract or lot of land not liable to pay taxes thereon nor such occupant's interest in any planted, growing or unharvested crop thereon.

3. Any additions or improvements made to any tract or lot of land by any occupant thereof, as tenant or otherwise, and made prior to such tax sale, which such occupant would be permitted to detach and remove from the land under his or her contract of occupancy shall also, to the same extent, be removable against the purchaser, his or her heirs or assigns.

4. Any rent collected by the purchaser, his or her heirs or assigns shall operate as a payment upon the amount due the holder of such certificate of purchase, and such amount or amounts, together with the date paid and by whom shall be endorsed as a credit upon said certificate, and which said sums shall be taken into consideration in the redemption of such land, as provided for in this chapter.

5. Any purchaser, heirs or assigns in possession within the period of redemption against whom rights of redemption are exercised shall be protected in the value of any planted, growing and/or unharvested crop on the lands redeemed in the same manner as such purchaser, heirs or assigns would be protected in valuable and lasting improvements made upon said lands after the period of redemption and referred to in section [140.360](#).

(RSMo 1939 § 11135, A.L. 2010 H.B. 1316, A.L. 2015 H.B. 613)

Payment of taxes by purchaser--forfeiture.

[140.320](#). Any purchaser at delinquent tax sale of any tract or lot of land, his heirs or assigns, who takes possession of any tract or lot of land within the redemption period shall be required to pay the taxes subsequently assessed on such tract or lot of land during the period of occupancy and within the redemption period, and upon failure so to do, or if he commit waste thereon, such purchaser, his heirs or assigns, shall forfeit all rights acquired by his certificate of purchase, so far as the tract or lot of land taken possession of is concerned.

(RSMo 1939 § 11136)

Suit to quiet title--duty of court where title invalid.

[140.330](#). 1. Any person holding any deed of lands or lots executed by the county collector for the nonpayment of taxes, may commence a suit in the circuit court of the county where such lands lie, to quiet his title thereto, without taking possession of such lands, and all parties who have, or claim to have, or appear of record in the county where such land or lot is situated, to have any interest in, or lien upon, such lands or lots, shall be made defendants in such suit, and no outstanding unrecorded deed, mortgage, lease or claim shall be of any effect as against the title or right of the complainant as fixed and declared by the decree made in such cause.

2. The court shall examine into the facts, and if upon the hearing of such cause it shall appear that the complainant's title was or is invalid for any cause, such suit shall not be dismissed by the court, but the court, in cases where the tax was due and unpaid, or where the complainant's title was invalid for defect or uncertainty of description shall ascertain the amount due the complainant, for principal and interest, to be computed at not to exceed ten percent per annum, and from whom due, and shall decree the payment thereof within a reasonable time by the owner of such land, the owner

of any life estate therein, or any other person in possession as lessee thereof and owing such sum ascertained, and in default thereof shall direct that such leasehold, life estate and land or lot be sold therefor, and that the equity and right of redemption of all defendants in such suit, and all persons claiming under them shall be forever foreclosed.

3. In any such sale the rents and profits of said land for a term not exceeding seven years shall be first offered for sale and on failure to realize a sum sufficient to discharge said lien and cost of sale, then the interest of the person so adjudged to be owing the amount so ascertained shall be next offered for sale; on failure to realize therefrom a sum sufficient to discharge said lien and cost of sale then the life estate in such land together with the interest of the person adjudged to be owing the amount so ascertained shall be next offered for sale and on failure to realize a sum sufficient to discharge said lien and costs of sale, then, finally, the fee simple of such land shall be offered for sale. In case of the sale of such land or any part or parcel thereof or any interest therein, the sheriff shall upon the receipt of the purchase money execute to the purchaser a deed in fee simple, or a lease for the unexpired term of the interest so sold, as the case may be, and there shall be no redemption from any such sale, and the purchaser shall have the right of immediate possession of such land or lot.

4. At such sale if such land or any part or parcel thereof or any interest therein be sold for a sum in excess of the lien and cost, then such surplus shall be paid over to the person or persons lawfully entitled thereto as such rights are determined by the court in its decree in said cause.

5. If the court shall upon the hearing of such cause determine the title of the complainant to be valid it shall so decree. In all proceedings under this section, the rules of pleading, process and procedure, together with rights of appeal and proceedings on appeal, now or that may hereafter in this state be applicable to suits to quiet title, when not inconsistent with or contradictory to the provisions of this chapter, shall prevail. The remedies granted by this section and section [140.570](#) shall not be held exclusive but in addition to any applicable remedies now or hereafter existing.

(RSMo 1939 § 11169)

Redemption, when--manner.

[140.340](#). 1. Upon paying the reasonable and customary costs of sale to the county collector for the use of the purchaser, his or her heirs, successors, or assigns; the owner; lienholder; or occupant of any land or lot sold for taxes, or any other persons having an interest therein, shall have the absolute right to redeem the same at any time during the one year next ensuing and shall continue to have a defeasible right to redeem the same until such time as the tax sale purchaser acquires the deed, at which time the right to redeem shall expire, provided upon the expiration of the lien evidenced by a certificate of purchase under section [140.410](#) no redemption shall be required.

2. The reasonable and customary costs of sale include all costs incurred in selling and foreclosing tax liens under this chapter, and such reasonable and customary costs shall include the following: the full sum of the purchase money named in the certificate of purchase and all the costs of the sale, including the cost to record the certificate of purchase as required in section [140.290](#), the

fee necessary for the collector to record the release of such certificate of purchase, and the reasonable and customary cost of the title search and postage costs of notification required in sections [140.150](#) to [140.405](#), together with interest at the rate specified in such certificate, not to exceed ten percent annually, except on a sum paid by a purchaser in excess of the delinquent taxes due plus costs of the sale incurred by the collector, no interest shall be owing on the excess amount, with all subsequent taxes which have been paid thereon by the purchaser, his or her heirs or assigns with interest at the rate of eight percent per annum on such taxes subsequently paid, and in addition thereto the person redeeming any land shall pay the costs incident to entry of recital of such redemption; provided, however, that no costs incurred by tax sale purchasers in providing notice of tax sale redemption rights required by law shall be reimbursable as a reasonable and customary cost of sale unless such costs are incurred after March first following the date of purchase of the tax sale certificate by said tax sale purchaser at a first or second offering delinquent tax sale.

3. Upon deposit with the county collector of the amount necessary to redeem as herein provided, it shall be the duty of the county collector to mail to the purchaser, his or her heirs or assigns, at the last post office address if known, and if not known, then to the address of the purchaser as shown in the record of the certificate of purchase, notice of such deposit for redemption.

4. Such notice, given as herein provided, shall stop payment to the purchaser, his or her heirs or assigns of any further interest or penalty.

5. The reasonable and customary costs of sale needed to redeem any land or lot sold for taxes under this section shall be determined by the collector.

(RSMo 1939 § 11145, A.L. 2003 S.B. 295, A.L. 2004 S.B. 1012, A.L. 2010 H.B. 1316, A.L. 2015 H.B. 613)

Redemption by minors and incapacitated or disabled persons, when.

[140.350](#). Minors and incapacitated and disabled persons as defined in chapter 475 may redeem any lands belonging to them sold for taxes, within five years of the date of the last payment of taxes encumbering the real estate by the minor, incapacitated or disabled person, the party's predecessors in interest, or any representative of such person, in the same manner as provided in section [140.340](#) for redemption by other persons.

(RSMo 1939 § 11146, A.L. 1983 S.B. 44 & 45, A.L. 2003 S.B. 295, A.L. 2015 H.B. 613)

Redemption--compensation for improvements--limitations.

[140.360](#). 1. In case any lasting and valuable improvements shall have been made by the purchaser at a sale for taxes, or by any person claiming under him, and the land on which the same shall have been made shall be redeemed as aforesaid, the premises shall not be restored to the person redeeming, until he shall have paid or tendered to the adverse party the value of such improvements; and, if the parties cannot agree on the value thereof the same proceedings shall be

had in relation thereto as shall be prescribed in the law existing at the time of such proceedings for the relief of occupying claimants of lands in actions of ejectment.

2. No compensation shall be allowed for improvements made before the expiration of one year from the date of sale for taxes.

(RSMo 1939 § 11147, A.L. 2003 S.B. 295)

Redemption--record of sale.

140.370. 1. When lands sold for taxes shall be redeemed, the county collector shall insert a memorandum of such redemption on the record of the certificate of purchase applicable thereto, stating the land or lots redeemed, the date thereof, and by whom made, and sign the same officially, and shall likewise give a certificate thereof to the person redeeming.

2. The person redeeming shall then present to the county clerk the certificate of redemption and the county clerk shall then enter on his record of sales of land for delinquent taxes the recital of such redemption, the date thereof, and the person redeeming.

(RSMo 1939 § 11148, A.L. 2003 S.B. 295)

Redemption by drainage, levee or improvement district--procedure.

140.380. 1. Any drainage, levee or any other special improvement district having a lien on any land or lot, upon which there has been issued a certificate of purchase, may, if authorized by the law creating such drainage, levee or other special improvement district, at any time within the period of redemption applicable to any certificate of purchase, deposit with the collector the amount necessary to redeem such lands.

2. Upon any such deposit the collector shall give immediate notice thereof to the holder of the certificate of purchase. But no drainage, levee or any other special improvement district shall foreclose its lien against any property sold under this law until it has redeemed as provided herein. The holder of such certificate of purchase shall then surrender said certificate of purchase to the collector, who shall pay to the holder of the certificate the money so deposited by such drainage, levee or other special improvement district.

3. In cases to which this section is applicable said certificate of purchase shall not be cancelled but shall be considered as legally assigned to the drainage, levee or other special improvement district making the deposit as herein set forth and shall be delivered by the collector to such district, noting thereon compliance with this section.

4. Any such certificate may then be redeemed as provided for in this chapter from any such drainage, levee or other special improvement district; if not redeemed, then any such drainage, levee, or other special improvement district shall be entitled to a collector's deed, in the same manner and under the same conditions as provided for in this chapter as to other holders of a certificate of purchase.

(RSMo 1939 § 11176)

Purchaser of property at delinquent land tax auction, deed issued to,when--notice of right of redemption--redemption of propertyfirst, when--loss of interest, when--notice, authorized manner.

[140.405](#). 1. Any person purchasing property at a delinquent land tax auction shall not acquire the deed to the real estate, as provided for in section [140.250](#) or [140.420](#), until the person meets the requirements of this section, except that such requirements shall not apply to post-third-year sales, which shall be conducted under subsection 4 of section [140.250](#). The purchaser shall obtain a title search report from a licensed attorney or licensed title company detailing the ownership and encumbrances on the property.

2. At least ninety days prior to the date when a purchaser is authorized to acquire the deed, the purchaser shall notify the owner of record and any person who holds a publicly recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded claim upon that real estate of such person's right to redeem the property. Notice shall be sent by both first class mail and certified mail return receipt requested to such person's last known available address. If the certified mail return receipt is returned signed, the first class mail notice is not returned, the first class mail notice is refused where noted by the United States Postal Service, or any combination thereof, notice shall be presumed received by the recipient. At the conclusion of the applicable redemption period, the purchaser shall make an affidavit in accordance with subsection 5 of this section.

3. If the owner of record or the holder of any other publicly recorded claim on the property intends to transfer ownership or execute any additional liens or encumbrances on the property, such owner shall first redeem such property under section [140.340](#). The failure to comply with redeeming the property first before executing any of such actions or agreements on the property shall require the owner of record or any other publicly recorded claim on the property to reimburse the purchaser for the total bid as recorded on the certificate of purchase and all the costs of the sale required in sections [140.150](#) to [140.405](#).

4. In the case that both the certified notice return receipt card is returned unsigned and the first class mail is returned for any reason except refusal, where the notice is returned undeliverable, then the purchaser shall attempt additional notice and certify in the purchaser's affidavit to the collector that such additional notice was attempted and by what means.

5. The purchaser shall notify the county collector by affidavit of the date that every required notice was sent to the owner of record and, if applicable, any other publicly recorded claim on the property. To the affidavit, the purchaser shall attach a copy of a valid title search report as described in subsection 1 of this section as well as completed copies of the following for each recipient:

- (1) Notices of right to redeem sent by first class mail;
- (2) Notices of right to redeem sent by certified mail;
- (3) Addressed envelopes for all notices, as they appeared immediately before mailing;
- (4) Certified mail receipt as it appeared upon its return; and

(5) Any returned regular mailed envelopes.

As provided in this section, at such time the purchaser notifies the collector by affidavit that all the ninety days' notice requirements of this section have been met, the purchaser is authorized to acquire the deed, provided that a collector's deed shall not be acquired before the expiration date of the redemption period as provided in section [140.340](#).

6. If any real estate is purchased at a third-offering tax auction and has a publicly recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded claim upon the real estate under this section, the purchaser of said property shall within forty-five days after the purchase at the sale notify such person of the person's right to redeem the property within ninety days from the postmark date on the notice. Notice shall be sent by both first class mail and certified mail return receipt requested to such person's last known available address. The purchaser shall notify the county collector by affidavit of the date the required notice was sent to the owner of record and, if applicable, the holder of any other publicly recorded claim on the property, that such person shall have ninety days to redeem said property or be forever barred from redeeming said property.

7. If the county collector chooses to have the title search done then the county collector may charge the purchaser the cost of the title search before giving the purchaser a deed pursuant to section [140.420](#).

8. Failure of the purchaser to comply with this section shall result in such purchaser's loss of all interest in the real estate except as otherwise provided in sections [140.550](#) and [140.570](#).

9. The phrase "authorized to acquire the deed" as used in this chapter shall mean the date chosen by the tax sale purchaser that is more than the minimum redemption period set forth in section [140.340](#) if the tax sale purchaser has complied with the following requirements entitling the purchaser to the issuance of a collector's deed:

(1) Compliance with the requirements of this section to the satisfaction of the collector;

(2) Payment of the recording fee for the collector's deed as required under section [140.410](#);

(3) Production of the original of the certificate of purchase as required under section [140.420](#), or production of an original affidavit of lost or destroyed certificate approved by the collector as to form and substance; and

(4) Payment of all subsequent taxes required to be paid under section [140.440](#).

10. Notwithstanding any provision of law to the contrary, any person except a minor or an incapacitated or disabled person may receive notice under this section in a foreign country or outside the United States:

(1) By any internationally agreed-upon means of service that is reasonably calculated to give notice, such as the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents;

(2) If there is no internationally agreed-upon means of service, or if an international agreement allows service but does not specify the means, by a method that is reasonably calculated to give notice;

(3) As set forth for the foreign country's acceptable method of service in actions in courts of general jurisdiction;

(4) As the foreign country directs in response to a letter of request;

(5) Unless prohibited by a foreign country's law, by delivering a copy of the notice to the person personally or using a form of mail that requires a signed receipt; or

(6) By any other means not prohibited by international agreement as approved by the collector.

(L. 1984 S.B. 707, A.L. 1987 H.B. 283, A.L. 1996 H.B. 1469 merged with S.B. 914, A.L. 1998 S.B. 778, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248, A.L. 2015 H.B. 613)

Execution and record of deed by purchaser--failure--assignment prohibited, when--recording fee required, when.

140.410. In all cases where lands have been or may hereafter be sold for delinquent taxes, penalty, interest and costs due thereon, and a certificate of purchase has been or may hereafter be issued, it is hereby made the duty of such purchaser, his or her heirs or assigns, to cause all subsequent taxes to be paid on the property purchased prior to the issuance of any collector's deed, and the purchaser shall further cause a deed to be executed and placed on record in the proper county all within eighteen months from the date of said sale; provided, that on failure of said purchaser, his or her heirs or assigns so to do, then and in that case the amount due such purchaser shall cease to be a lien on said lands so purchased as herein provided. Upon the purchaser's forfeiture of all rights of the property acquired by the certificate of purchase issued, and including the nonpayment of all subsequent years' taxes as described in this section, it shall be the responsibility of the collector to record the cancellation of the certificate of purchase in the office of the recorder of deeds of the county. Certificates of purchase cannot be assigned to nonresidents or delinquent taxpayers. However, any person purchasing property at a delinquent land tax sale who meets the requirements of this section, prior to receiving a collector's deed, shall pay to the collector the fee necessary for the recording of such collector's deed to be issued. It shall be the responsibility of the collector to record the deed before delivering such deed to the purchaser of the property.

(RSMo 1939 § 11137, A.L. 2003 S.B. 295, A.L. 2011 S.B. 117, A.L. 2015 H.B. 613)

Deed to purchaser if unredeemed.

140.420. If no person shall redeem the lands sold for taxes prior to the expiration of the right to redeem, at the expiration thereof, and on production of the certificate of purchase and upon proof satisfactory to the collector that a purchaser or his or her heirs, successors, or assigns are authorized to acquire the deed, the collector of the county in which the sale of such lands took place shall execute to the purchaser, his or her heirs or assigns, in the name of the state, a conveyance of

the real estate so sold, which shall vest in the grantee an absolute estate in fee simple, subject, however, to all claims thereon for unpaid taxes except such unpaid taxes existing at time of the purchase of said lands and the lien for which taxes was inferior to the lien for taxes for which said tract or lot of land was sold.

(RSMo 1939 § 11149, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316, A.L. 2015 H.B. 613)

Deed to heirs in case of purchaser's death.

[140.430](#). In all cases of sale of lands for taxes, if the purchaser or his assigns shall die before a deed shall be executed on such sale, the deed may be executed by the collector, to his heirs at law or devisees; which deed shall vest the title in the heirs or devisees of such deceased person in the same manner and liable to like claims of creditors and other persons as if the same had been executed to such deceased person immediately previous to his death, or the executor or administrator may assign the certificate of purchase, and the deed may issue to the assignee thereof.

(RSMo 1939 § 11161)

Payment of taxes by holder of purchase certificate--subsequent certificate.

[140.440](#). Every holder of a certificate of purchase shall before being entitled to apply for deed to any tract or lot of land described therein pay all taxes that have accrued thereon since the issuance of said certificate, or any prior taxes that may remain due and unpaid on said property, and the lien for which was not foreclosed by sale under which such holder makes demand for deed, and any purchaser that shall suffer a subsequent tax to become delinquent, such first purchaser shall forfeit all liens on such lands so purchased. Said holder of a certificate of purchase permitting a subsequent certificate to issue on the same property shall, on notice from the county collector, surrender said certificate of purchase immediately to the county collector. Upon surrender of such certificate of purchase any surplus moneys paid by the first holder of the certificate of purchase and remaining unclaimed pursuant to section [140.230](#) shall be paid without interest to such holder of the certificate.

(RSMo 1939 § 11152, A.L. 2003 S.B. 295)

Cancellation and filing of certificate--proof of loss.

[140.450](#). When conveyances are delivered for lands sold for taxes the certificates therefor shall be cancelled and filed away by the collector; and in case of the loss of any certificate, on being fully satisfied thereof by due proof, or upon the production of a certified copy thereof, the collector may execute and deliver the proper conveyance, and file such proof in his office.

(RSMo 1939 § 11153)

Execution of conveyance--form.

140.460. 1. Such conveyance shall be executed by the county collector, under his hand and seal, and acknowledged before the county recorder or any other officer authorized to take acknowledgments and the same shall be recorded in the recorder's office before delivery; a fee for recording shall be paid by the purchaser and shall be included in the costs of sale.

2. Such deed shall be prima facie evidence that the property conveyed was subject to taxation at the time assessed, that the taxes were delinquent and unpaid at the time of sale, of the regularity of the sale of the premises described in the deed, and of the regularity of all prior proceedings, that said land or lot had not been redeemed and that the period therefor had elapsed, and prima facie evidence of a good and valid title in fee simple in the grantee of said deed; and such deed shall be in the following form, as nearly as the nature of the case will admit, namely:

Whereas, A. B. did, on the day of, 20....., produce to the undersigned, C. D., collector of the County of in the state of Missouri, a certificate of purchase, in writing, bearing date the day of, 20....., signed by E. F., who at the last mentioned date was collector of said county, from which it appears that the said A. B. did, on the day of, 20....., purchase at public auction at the door of the courthouse in said county, the tract, parcel or lot of land lastly in this indenture described, and which lot was sold to for the sum of dollars and cents, being the amount due on the following tracts or lots of land, returned delinquent in the name of G. H., for nonpayment of taxes, costs and charges for the year, namely: (Here set out the lands offered for sale); which said lands have been recorded, among other tracts, in the office of said collector, as delinquent for the nonpayment of taxes, costs, and charges due for the year last aforesaid, and legal publication made of the sale of said lands; and it appearing that the said A. B. is the legal owner of said certificate of purchase and the time fixed by law for redeeming the land therein described having now expired, the said G. H. nor any person in his behalf having paid or tendered the amount due the said A. B. on account of the aforesaid purchase, and for the taxes by him since paid, and the said A. B., having demanded a deed for the tract of land mentioned in said certificate, and which was the least quantity of the tract above described that would sell for the amount due thereon for taxes, costs and charges, as above specified, and it appearing from the records of said county collector's office that the aforesaid lands were legally liable for taxation, and has been duly assessed and properly charged on the tax book with the taxes for the years

Therefore, this indenture, made this day of, 20....., between the state of Missouri, by C. D., collector of said County, of the first part, and the said A. B., of the second part, Witnesseth: That the said party of the first part, for and in consideration of the premises, has granted, bargained and sold unto the said party of the second part, his heirs and assigns, forever, the tract or parcel of land mentioned in said certificate, situate in the county of, and state of Missouri, and described as follows, namely: (Here set out the particular tract or parcel sold), To have and to hold the said last mentioned tract or parcel of land, with the appurtenances thereto belonging, to the said party of the second part, his heirs and assigns forever, in as full and ample a manner as the collector of said county is empowered by law to sell the same.

In Testimony Whereof, the said C. D., collector of said County of, has hereunto set his hand, and affixed his official seal, the day and year last above written.

Witness: (L.S.)

Collector of County. State of Missouri, County, ss:

Before me, the undersigned,, in and for said county, this day, personally came the above-named C. D., collector of said county, and acknowledged that he executed the foregoing deed for the uses and purposes therein mentioned.

In Witness Whereof, I have hereunto set my hand and seal this day of, 20..... .

..... (L.S.)

(RSMo 1939 § 11150, A.L. 2013 H.B. 175 merged with S.B. 248)

Variations from form.

140.470. In case circumstances should exist requiring any variation from the foregoing form, in the recital part thereof, the necessary change shall be made by the county collector executing such deed, and the same shall not be vitiated by any such change, provided the substance be retained.

(RSMo 1939 § 11151, A.L. 2013 H.B. 175 merged with S.B. 248)

Record of land sold kept by collector.

140.480. A record shall be kept by the county collector in his office containing a brief description of the lands by him conveyed on sales for taxes, the name of the person charged therewith, the date of the sale, the name of the purchaser, the amount for which it sold, the name of the grantee in the deed, and the date of its execution.

(RSMo 1939 § 11154)

Action by damaged party against collector.

140.490. Whenever the owner of any tract, lot, parcel or piece of land is deprived of his title thereto, or to some portion thereof, or by reason of any suit in relation thereto is put to expense, damages, costs or charges, by reason of the failure of the county collector to give proper credit for any taxes paid by him, or whenever any tract, parcel or lot of land shall have been assessed to two or more different persons and the entire tax shall have been paid by either of them, and the collector shall sell such land as delinquent on account of the nonpayment by the other party of the taxes assessed against him thereon, the party damaged by such sale, or his legal representatives, may, in an action against the officer by whose act or omission such damages have been caused, or upon his official bond, recover a judgment for the amount of all the damages, costs and charges to which such owner may have been subjected in consequence of such failure or such dereliction of duty, and in addition a ten percent penalty thereon.

(RSMo 1939 § 11172)

Mistake in name not to invalidate sale.

140.500. The sale of lands for taxes shall not be invalid on account of such lands having been listed or charged on the tax book in any other name than that of the rightful owner.

(RSMo 1939 § 11160)

Form not to affect validity--presumption of validity.

140.510. 1. No tax authorized by the laws of this state, and which shall be assessed on any property within this state by any officer authorized to make assessments shall be held to be illegal or invalid for want of any matter of form in any proceeding not affecting the merits of the case, and which shall not prejudice the rights of the party assessed.

2. And all taxes assessed upon any property in this state shall be presumed to be legally assessed until the contrary is affirmatively shown, and no sale of real estate for the nonpayment of the taxes thereon shall be rendered invalid by showing that any certificate, return, affidavit or other paper required to be made and filed in any office is not found in any office where the same ought to be filed or found, but until the contrary is proven the presumption shall be in all cases that such certificate, return, affidavit or other paper was properly made and filed in the proper office.

(RSMo 1939 § 11171)

Irregularity and omissions not to invalidate proceedings.

140.520. No irregularity in the assessment roll, no omission from the same, nor mere irregularity of any kind in any of the proceedings, shall invalidate any such proceeding, or the title conveyed by the tax deed; nor shall any failure of any officer or officers to perform the duties assigned him or them, on the day or within the time specified, work any invalidation of any such proceedings, or of such deed, and no overcharge as to a part of the taxes or costs, nor payment of such taxes or costs, shall invalidate a sale for taxes, except as to part of the real estate sold to the proportion of the whole thereof as such part of the taxes and costs is to the whole amount for which such land was sold. Acts of officers de facto shall be as valid as if they were officers de jure, and if a deed would be valid as to the sale for any one tax, it shall not be impaired by any irregularity, error or defect in the proceedings or sale for any other tax or taxes.

(RSMo 1939 § 11213)

Prior revisions: 1929 § 9979; 1919 § 12969; 1909 § 11521

Invalidity of sale, when.

140.530. No sale or conveyance of land for taxes shall be valid if at the time of being listed such land shall not have been liable to taxation, or, if liable, the taxes thereon shall have been paid before sale, or if the description is so imperfect as to fail to describe the land or lot with reasonable certainty and for the first two enumerated causes, the money paid by the purchaser at such void sale shall be refunded, with interest, out of the county treasury, on order of the county commission.

(RSMo 1939 § 11156)

Invalidity of sale--refund of purchase money--tolling of statute.

140.540. 1. Whenever the county collector shall discover, prior to the conveyance of any lands sold for taxes, that the sale was for any cause whatever, invalid, he shall not convey such lands; but the purchase money and the interest thereon shall be refunded out of the county treasury to the purchaser, his representatives or assigns, on the order of the county commission.

2. Such invalid sale shall suspend for the period intervening between the date of the sale and the discovery of its invalidity the running of the statute of limitations.

3. In such cases the county collector shall make an entry opposite to such tracts or lots in the record of certificates of purchase issued or redemption record that the same was erroneously sold, and the cause of invalidity, and such entry shall be prima facie evidence of fact therein stated. He shall notify the county clerk of such action, whose duty it shall be to make a like entry upon his sale record.

(RSMo 1939 § 11155)

Transfer of lien in case of invalid deed.

140.550. If any conveyance for taxes shall prove to be invalid and ineffectual to convey title because the description is insufficient, or for any other cause than the first two enumerated in section 140.530, the lien which the state has on such lands shall be transferred to and vested in the grantee, his heirs and assigns, who shall be entitled to a lien on such land for the amount of taxes, interest and penalty, legally due thereon at the time of such sale, with interest, together with the amount of all subsequent taxes paid, with interest, and such lands shall be bound for the payment thereof.

(RSMo 1939 § 11157)

Release of lien by holder upon payment.

140.560. Every person holding a lien upon any real estate in this state by virtue of any illegal or invalid tax deed, shall, upon the payment or tender to him by the owner or any person having an interest in such real estate, of the full amount of said lien, together with the sum of one dollar and twenty-five cents, and together with any sum that may be due him as an occupying claimant, make, execute and acknowledge before some officer authorized to take acknowledgment of deeds, and deliver to the person making such payment or tender a deed of release, releasing to the owner of such real estate all claims the holder of such invalid tax deed has on such real estate on account of such tax deed; and upon the failure of the holder of such lien to execute such deed of release as herein provided for, after demand, he shall be subject to an action in any court of competent jurisdiction to quiet the title of such real estate as against such lien, in favor of the person making such payment or tender, and shall be liable in said action for all costs accruing therein including a reasonable fee for the plaintiff's attorney in such action.

(RSMo 1939 § 11158)

Lien in full force in certain cases when conveyance is invalid.

140.570. 1. If any conveyance made by the county collector, pursuant to a sale made for the nonpayment of taxes, under this or any former tax law, shall prove to be invalid and ineffectual to convey title for any other cause than such as are enumerated in section 140.610 the lien which the state had on such land for state, county, township, school and all lawful purposes, together with all lawful charges, shall remain in full force, and shall be transferred by such deed to the grantee and vested in him, his heirs and assigns, who shall be entitled to a lien upon such lands, and the same shall be bound for the final payment thereof; and in case judgment be rendered against the person holding the title from the collector, as aforesaid, for the recovery of such land, in an action of ejectment or other action, either at law or in equity, brought by the owners of such lands, heirs or assigns, the court shall ascertain the amount due to the party holding such tax deed and from whom due for principal and interest and for all improvements made by him on such lands including subsequent taxes paid with interest, and shall decree the payment thereof within such reasonable time by the owner of such land; if there be an owner of any life estate or any other person first liable for the payment of such taxes, such ownership and liability shall be ascertained by the court and entered of record in such cause, and in default of such payment the court shall decree that such life estate, the interest of such debtor in such lands and the fee simple thereof, shall be sold therefor or sufficient thereof to pay the amount of such improvements, principal and interest as above set forth, due to the party having the collector's deed, his heirs and assigns.

2. Such property shall be offered and such sales shall be made in the order, and in the manner and form as provided in section 140.330; provided, that there shall be no right of redemption of such property or of any such interest therein, after the date of sale, and the sheriff shall, upon receipt of the purchase money, execute to the purchaser a deed in fee simple or a lease for the unexpired term of the part or interest so sold, as the case may be, and the purchaser shall have the right of immediate possession of such land or lot and the improvements thereon. At such sale if such land or any part or parcel thereof or any interest therein be sold for a sum in excess of the lien and cost, then such surplus shall be paid over to the person or persons lawfully entitled thereto as such rights are determined by the court in its decree in said cause.

(RSMo 1939 § 11170)

Action for the recovery of possession.

140.580. Any person hereafter putting a tax deed on record in the proper county shall be deemed to have set up such a title to the land described therein as shall enable the party claiming to own the same land to maintain an action for the recovery of the possession thereof against the grantee in deed, or any person claiming under him, whether such grantee or person is in actual possession of the land or not.

(RSMo 1939 § 11178)

Prior revisions: 1929 § 9965; 1919 § 12955; 1909 § 11507

Suits against purchaser of tax lands to be brought within three years.

140.590. Any suit or proceeding against the tax purchaser, his heirs or assigns, for the recovery of lands sold for taxes, or to defeat or avoid a sale or conveyance of lands for taxes, except in cases where the taxes have been paid or the land was not subject to taxation, or has been redeemed as provided by law, shall be commenced within three years from the time of recording the tax deed, and not thereafter; provided, that where the person claiming to own such land shall be an infant, or an incapacitated person, then such suit may be brought at any time within two years after the removal of such disability.

(RSMo 1939 § 11177, A.L. 1983 S.B. 44 & 45)

Prior revisions: 1929 § 9964; 1919 § 12954; 1909 § 11506a

Suit to set aside tax deeds--actual tender not necessary.

140.600. 1. No suit or action in any of the courts of this state, either at law or in equity, shall hereafter be maintained by any person or corporation, against any other person or corporation, for the determination of the title to, or for the recovery of the possession of, any lands which shall have been sold for taxes, or any interest in any such lands, or for the setting aside or cancellation of any tax deed or sale of land for taxes alleged to have been void, voidable or defective, unless such person or corporation so seeking to recover such lands, or some interest therein, or the setting aside of such tax deed or tax sale, shall in his petition offer to refund to the defendant therein, or to such other person or corporation, from whom and against whom such recovery is sought, in such action, all taxes paid by such defendant, or other persons, and his grantors, remote or immediate, or by those under whom he claims, together with interest thereon from the date of payment of such taxes to the date of the judgment in such action.

2. No actual tender shall be required to be made by such plaintiff or other person seeking such recovery or cancellation of such deed, but it shall be deemed sufficient if an offer to pay the same, as soon as the amount thereof shall be ascertained, shall be made and set out in such petition.

3. All courts before which any such action may be brought or maintained shall, if the judgment in such action be adverse to the defendant, or defendants therein, and the recovery of such land, or any interest therein, be adjudged or decreed, find and adjudge by its decree or judgment the amount of money due to the defendant, or to other persons, on account of taxes or interest thereon paid as aforesaid by defendant or his grantors as aforesaid, and all such courts may, if such relief be prayed for in the answer, or the other pleading of the defendant, or other person, entitled to reimbursement, adjudge and decree that the amount so found by the court, or a jury, shall be and constitute a lien upon the lands recovered or in controversy.

(RSMo 1939 § 11179)

Prior revisions: 1929 § 9966; 1919 § 12956; 1909 § 11508

Proof by claimant of invalidity of sale.

[140.610](#). In all suits and controversies involving the title of land claimed and held by virtue of the deed executed by the county collector for nonpayment of taxes thereon, under this tax law, the person claiming by adverse title to such deed shall be required to prove, in order to defeat the title conveyed by such deed, either that the land described therein was not subject to taxation at the date of assessment of the tax for which it was sold, or that the taxes for the nonpayment of which the land was sold were paid to the proper officer within the time limited by law therefor, or that the same had not been assessed for the taxes for the nonpayment of which it was sold, or that the same had been redeemed pursuant to law, or that a certificate in proper form had been given by the proper officer, within the time limited by law for paying taxes or for redeeming from sales made for the nonpayment thereof, stating no taxes were due at the time such sale was made, or that at the date of the deed the redemption period had not expired.

(RSMo 1939 § 11162)

County records, prima facie evidence--moneys paid to successor.

[140.620](#). 1. The books and records belonging to the office of county clerk and collector certified by said officers respectively, shall be deemed prima facie evidence to prove the issuance of any certificate, the sale of any land or lot for taxes, the redemption of the same or payment of taxes thereon.

2. The county collector shall, at the expiration of his term of office, pay over to his successor in office all moneys in his hands received for redemption from sale for taxes on real property.

(RSMo 1939 § 11167)

Defendant may make claim for taxes paid--not to affect other defenses.

[140.630](#). 1. Any defendant in an action under section [140.600](#), in addition to any other defense he may have, may set up in his answer or other pleading, a claim for taxes and interest thereon paid by him or other person under whom he claims the land and may pray that the amount of such taxes and interest, when ascertained by the court or jury, if the judgment of the court be adverse to him, shall be decreed a lien on the land or interest therein.

2. Any such claim shall in no wise affect the merit of any other defense which may be pleaded, but shall be allowed as a matter of course arising out of the litigation.

(RSMo 1939 § 11180, A. 1949 S.B. 1024)

Prior revisions: 1929 § 9967; 1919 § 12957; 1909 § 11509

Personal judgments not authorized.

[140.640](#). Nothing in this chapter contained shall be construed to authorize a personal judgment against any owner of any land or lot, or of any interest therein, for any real estate tax levied and/or assessed against such land or lot, nor shall this law be so construed as to change in any manner

whatsoever the method or mode now or that may hereafter be provided by law for the collection of drainage and/or levee assessments, or other special assessments.

(RSMo 1939 § 11175)

Law applies to counties and cities and certain officers.

140.665. Whenever the word "collector" is used in sections 140.050 to 140.660*, as applicable to counties which have adopted township organization, it shall be construed to mean "collector-treasurer". Where applicable it shall also refer to the collector, or other proper officer, collecting taxes in any city or town. Where applicable the word "county" as used in sections 140.050 to 140.660* shall be construed "city" and the words "county clerk" shall be construed "city clerk or other proper officer".

(RSMo 1939 § 11174, A.L. 1959 H.B. 106, A.L. 2013 H.B. 175 merged with S.B. 248)

*Section 140.660 was repealed by S.B. 117, 2011

City delinquent taxes, when returned--duties of collector.

140.670. 1. The collectors of all cities and incorporated towns having authority to levy and collect taxes under their respective charters or under any law of this state, which return their delinquent tax lists to the county collector to collect, shall, on or before the first Monday in March, annually, return to the county collector a list of lands and lots on which the taxes or special assessments levied by the city or incorporated town remain due and unpaid.

2. The county collector shall receipt for the aggregate amount of the delinquent taxes, which receipt shall be held by the treasurer of the city or town, and shall stand as evidence of indebtedness upon the part of the county collector and his bondsmen to the city or town, until settlement in full has been made by payment to the treasurer or his successor of all taxes thus receipted for, or by a return of the part as is uncollectible.

(RSMo 1939 § 11202, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9970; 1919 § 12960; 1909 § 11512

Power to collect such taxes.

140.680. The power to collect such city or incorporated town tax or special assessments before sale is hereby given to the county collector after said delinquent list is received by him.

(RSMo 1939 § 11203)

Prior revisions: 1929 § 9971; 1919 § 12961; 1909 § 11513

Such taxes a lien.

140.690. Real property is in all cases liable for all taxes due any city or incorporated town, and a lien is created in favor of the state of Missouri for all these taxes, and the interest and costs

provided by law, the same as for state and county taxes, which lien shall be enforced as in this chapter provided.

(RSMo 1939 § 11206, A.L. 1959 H.B. 106)

Prior revisions: 1929 § 9974; 1919 § 12964; 1909 § 11516

To be embodied in list with state and county taxes.

140.710. The tax and special assessments on the property contained in the delinquent list of such city or incorporated town shall be added to the same property, if the same property is contained in the delinquent list for state and county tax, in a separate column in such list.

(RSMo 1939 § 11204)

Prior revisions: 1929 § 9972; 1919 § 12962; 1909 § 11514

Collector to furnish statement to city--fees.

140.720. 1. The county collector shall, whenever he makes a statement of tax collections to the county commission as required by law, also furnish the treasurers of the cities and incorporated towns a statement of all delinquent and back taxes due such cities and towns which have been collected to that date, accompanied by the amount thus collected.

2. The county collector, except in those counties having a population in excess of one hundred thousand, shall be allowed the same commissions for collecting city or incorporated town taxes as are allowed him for collecting state and county taxes, but no other commission shall be allowed any officer of any such city or town for receiving or disbursing said money unless authorized by charter or ordinance; and for any default in paying over such taxes to the city or town treasurer, such county collector and his sureties shall be proceeded against on such county collector's official bond. A certified copy of said bond, from the records of the county clerk's office, shall be taken as evidence and be of the same effect in all courts of this state as the original bond required by this chapter to be filed in the office of the secretary of state.

(RSMo 1939 § 11205, A.L. 1945 p. 1822)

Prior revisions: 1929 § 9973; 1919 § 12963; 1909 § 11515

Conveyances subject to covenants and easements.

140.722. Any sale of lands under this chapter shall be subject to valid recorded covenants running with the land and to valid easements of record or in use.

(L. 1996 H.B. 979)

Procedure for collection of personal taxes.

140.730. 1. Tangible personal property taxes assessed on and after January 1, 1946, and all personal taxes delinquent at that date, shall constitute a debt, as of the date on which such taxes

were levied for which a personal judgment may be recovered against the party assessed with such taxes before any court of this state having jurisdiction.

2. All actions commenced pursuant to this law shall be prosecuted in the name of the state of Missouri, at the relation and to the use of the collector and against the person or persons named in the tax bill, and in one petition and in one count thereof may be included the said taxes for all such years as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of said personal back taxes duly authenticated by the certificate of the collector and filed with the petition; and said tax bill or tax bills so certified shall be prima facie evidence that the amount claimed in said suit is just and correct, and all notices and process in suits pursuant to this chapter shall be sued and served in the same manner as in civil actions, and the general laws of this state as to practice and proceedings and appeals and writs of error in civil cases shall apply, as far as applicable, to the above actions; provided, however, that in no case shall the state, county, city or collector be liable for any costs nor shall any be taxed against them or any of them.

3. For the purpose of this chapter, personal tax bills shall become delinquent on the first day of January following the year the taxes are due, and suits thereon may be instituted on and after the first day of February following, and within three years from said day. If the collector, after using due diligence, is unable to collect any personal property taxes charged in the delinquent tax list within three years following the year the taxes are due, the collector may remove such personal property taxes from the delinquent or back taxes books in the same manner as real estate is removed under section [137.260](#). Such abated amounts shall be reported on the annual settlement made by a collector of revenue.

4. Said personal tax shall be presented and allowed against the estates of deceased or insolvent debtors, in the same manner and with like effect, as other indebtedness of said debtors. The remedy hereby provided for the collection of personal tax bills is cumulative, and shall not in any manner impair other methods existing or hereafter provided for the collection of the same.

(RSMo 1939 § 11112, A.L. 1945 p. 1847, A.L. 1998 H.B. 1531 merged with S.B. 778, A.L. 2004 S.B. 1012)

Prior revisions: 1929 § 9940; 1919 § 12932; 1909 § 11487

Notification to delinquent taxpayer--fee.

[140.740](#). 1. Before any suit shall be brought to recover delinquent tangible personal property taxes, the collector shall notify the delinquent taxpayer by regular mail, addressed to the last known address of such taxpayer, that there are taxes assessed against him, stating the amount due and the years for which they are due, and that if the same are not paid within thirty days an action will be brought to recover such taxes; for which notice a fee of twenty-five cents may be charged and collected by the collector. In any action to recover said personal property taxes a certificate of the collector that he has mailed said notice as herein required and giving the date of such mailing shall be attached to the

petition and shall constitute prima facie evidence that such notice has been duly given.

2. In each such action a fee in the amount of ten percent of the taxes due, but in no event less than five dollars, shall be allowed the attorney for the collector. Such attorney fee and all collector's fees shall be included in the judgment for taxes in such action.

(RSMo 1939 § 11113, A.L. 1945 p. 1847, A.L. 1951 p. 868)

Prior revisions: 1929 § 9941; 1919 § 12933

Commission allowed on collection of revenue.

140.750. All officers required by law to receive and pay over to the collectors any part of the state and county revenue shall receive as full compensation, commission on the amount received at the rate of two percent; provided, that in counties of the first and second class and the city of St. Louis, such commission shall be paid by all officers receiving such compensation to the county or city treasury as provided by law.

(RSMo 1939 § 11232, A.L. 1945 p. 1823, A.L. 1945 p. 1956)

Prior revisions: 1929 § 10001; 1919 § 12991; 1909 § 11543

CROSS REFERENCE:

Individual liability of such officers, 139.300

Contracts with private attorneys or collection agencies for assistance.

140.850. For all taxes administered by the department of revenue, the director may enter into contracts with private attorneys or professional collection agencies for the collection of delinquent taxes owed by residents or nonresidents of the state of Missouri; except that, any contract let pursuant to this section shall be awarded in the manner prescribed by chapter 34 and shall be subject to appropriation made therefor. Any contract entered into pursuant to this section shall not provide for a collection fee in excess of twenty-five percent of the amount collected.

(L. 1983 1st Ex. Sess. H.B. 10 § 2, A.L. 1986 S.B. 669, et al.)

Vendors, office of administration to pay funds due vendors to department of revenue, when--notice, contents--hearing, procedure, effect of failure to request.

140.855. 1. If a vendor identified by the department of revenue is determined by the department to owe tax, the office of administration shall transfer an amount equal to the tax owed from the payment due the vendor not to exceed the amount of tax owed to the department of revenue.

2. Upon transfer of funds to the department of revenue pursuant to subsection 1 of this section, the department shall notify by certified mail the taxpayer whose payment is sought to be transferred. Such notice shall clearly set forth the name of the taxpayer, the amount of tax due, the taxpayer's opportunity to give written application for a hearing to contest the setoff within thirty days of the date of receipt of the notice and that failure to apply for such a hearing, in writing, within the thirty-day period will be deemed a waiver of the opportunity to contest the setoff and will constitute liquidation of the debt. If the application for hearing alleges a defense to the nature or amount of the claim upon

which the setoff is based which requires an evidentiary hearing, the department shall promptly conduct such hearing, in accordance with the provisions of chapter 536. Failure of the debtor to make application for a hearing shall constitute liquidation of the debt. If the debt is based on a court or administrative order, the debtor shall be entitled to assert only those defenses which arose subsequent to such court or administrative order, and no issue may be raised at the hearing which has previously been litigated.

(L. 1986 S.B. 669, et al. § 3, A.L. 1993 H.B. 874)

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