

# Missouri Revised Statutes

## Chapter 141 Delinquent Taxes--First Class Counties and St. Louis City

- [←Chapter: 140](#)
- [Chapter: 142→](#) August 28, 2015

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### Collection of back taxes--redemption.

[141.010](#). The collectors of counties of the first class, except counties of the first class not having a charter form of government, shall proceed to collect the taxes contained in the back tax book or recorded list of the delinquent land and lots in the collector's office as herein required, and any person interested in or the owner of any tract of land or lot contained in the back tax book or in the recorded list of delinquent lands and lots in the collector's office may redeem such tract of land or town lot, or any part thereof, from the state's or county's lien thereon, by paying to the proper collector the amount of the original taxes, as charged against such tract of land or town lot described in the back tax book or recorded\* list of delinquent lands and lots in the collector's office, together with interest on the same from the day upon which such tax first became delinquent at the rate of ten percent per annum and the costs until January 1, 1983, and beginning on January 1, 1983, at the rate of eighteen percent per annum and the costs; except that, if the suit has been commenced against any person owing taxes on any tract of land or town lot contained in such back tax book or recorded list of delinquent land and lots in the collector's office, for the collection of taxes due on the same, the person desiring to redeem any such tract of land or town lot before judgment shall, in addition to the original tax, the interest and costs, including attorney's fee accruing under sections [141.010](#) to [141.160](#), pay the county collector all necessary costs incurred in the court where the suit is pending, and the county collector shall account to the clerk of the court in which such suit is filed for the court costs so collected.

(RSMo 1939 § 11386, A.L. 1945 p. 1946 § 11378, A.L. 1973 H.B. 654, A.L. 1982 H.B. 1351, et al.)

\*Word "record" appears in original rolls.

### Compromise of taxes permissible (first class counties).

[141.020](#). The provisions of the law with reference to the compromise of taxes shown on the back tax book or recorded list of delinquent lands and lots in the collector's office shall apply to and shall also authorize the compromise of any judgment for taxes after the same had been rendered therefor and up to that time when the property shall be sold under execution issued on said

judgment; such compromise to be authorized by the same officials and under the same conditions as set forth under existing law for the compromise of taxes.

(RSMo 1939 § 11197, A.L. 1945 p. 1946 § 11391)

**Deposits by county collector to be made on certain dates--final accounting (first class counties).**

141.030. The collector shall on the seventeenth day of November of each year deposit with the county treasurer all county general revenue taxes collected, as best estimated by him, from November first to November fifteenth and on the second day of December all of such taxes collected from November fifteenth to November thirtieth and on the seventeenth day of December all of such taxes collected from November thirtieth to December fifteenth and on the fourth day of January all of such taxes collected from December fifteenth to December thirty-first and on or before the fifteenth day of March, shall make his final accounting and deposit and pay over the balance of all funds remaining in his hands and collected during the preceding year.

(L. 1945 p. 1039 § 16)

**Duty of collector to enforce payment of back taxes--suit commenced--summons--publication--default judgment (first class counties).**

141.040. If, on the first day of January of any year, any of said lands or town lots contained in said back tax book or recorded list of delinquent land or lots in the collector's office remain unredeemed, it shall be the duty of the collector to proceed to enforce the payment of the taxes charged against such tract or lot, by suit in a court of competent jurisdiction in the county where the real estate is situated, which said court shall have jurisdiction, without regard to the amount sued on, to enforce the lien of the state or such counties, and it shall be the duty of the collector, when suit shall have been commenced against any tract of land or town lot on said back tax book, to note opposite said tract or lot such fact, also against whom suit has been commenced; and in cases where suit is brought for the enforcement of liens as above, where summons shall have been issued against any defendant, and the officer to whom it is directed shall make his return that the defendant cannot be found, the court before whom the suit is pending, being first satisfied that the summons cannot be served, shall make an order directing that notice of such action be given to such defendant by publication; and in all cases where it shall be alleged in the petition, or in an affidavit subsequently filed with the clerk, that the defendants, or any one of them is a nonresident of the state of Missouri, so that the ordinary process of law cannot be served upon them, then such order may be made, and such notice by publication given by the clerk of the court in vacation, and which notice shall be published in like manner and with the same effect as when ordered by the court; the proof of publication of the order required by this section may be made by the affidavit of the publisher of the newspaper in which the order was published, or by the affidavit of any person who would be a competent witness in said cause, filed with the court; and if the defendant or defendants fail to appear at the time and place required by said order and defend said cause of action, judgment by default may be rendered as prayed, which judgment shall be as binding and effectual against the

property on which the lien is sought to be enforced as if there had been personal service on the defendant.

(RSMo 1939 § 11387, A.L. 1945 p. 1946 § 11379)

**Appointment of collector or deputies by sheriff (first class counties).**

[141.050](#). The sheriff may appoint the collector or any deputies designated by him as deputy sheriffs, and when so appointed, they may serve all process in suits commenced under sections [141.010](#) to [141.160](#) with like effect as the sheriff himself might do.

(RSMo 1939 § 11392, A.L. 1945 p. 1946 § 11390)

**Collector may employ attorney--compensation (first class counties).**

[141.060](#). 1. For the purpose of collecting such tax and prosecuting suits for taxes under sections [141.010](#) to [141.160](#), the collector shall be authorized to employ an attorney whose compensation, in all counties of the first class enforcing the collection of delinquent land taxes under the provisions of sections [141.010](#) to [141.160](#) exclusively, shall not be in excess of three hundred dollars per month, as may be fixed by the county commission.

2. The salary paid to said attorney shall be in full of all services rendered the said collector and in lieu of any fees, commissions and charges fixed by law in enforcing the payment and collection of delinquent back taxes on real estate; provided that where counties of the first class are now operating or hereafter may operate under the provisions of the land tax collection law, and amendments thereto, in conjunction with the provisions of sections [141.010](#) to [141.160](#), the delinquent land tax attorney shall be compensated for all legal services performed under the provisions of sections [141.010](#) to [141.160](#), and the land tax collection law in the amount and manner as provided for in said land tax collection law.

(RSMo 1939 § 11387, A.L. 1945 p. 1946 § 11380)

**Collector may employ abstractor--compensation.**

[141.070](#). 1. Hereafter, in any county of the first class in this state where the collector of the revenue of the county is required by law to enforce the lien of the state for back taxes by suit against real estate charged with the lien, except in counties of the first class not having a charter form of government, the collector may employ some competent and reliable abstractor of his county to prepare memoranda of abstract to lands described in the tax bills to be furnished by the collector showing all conveyances, liens and charges against the real estate, as shown by the records of the county, which shall be duly certified to by the abstractor. The abstracts or memoranda when prepared and certified as herein specified shall be delivered to the tax attorney employed to bring the suits and he shall file them with the petition in the case, and they shall become the property of the purchaser at the tax sale.

2. For preparing the abstracts or memoranda of title referred to in this section, the abstractor shall receive as compensation therefor a sum not to exceed ten dollars for each abstract or

memorandum furnished. The charges shall be taxed as costs and shall be paid as other costs in the case.

(RSMo 1939 §§ 11199, 11200, A.L. 1945 p. 1946 §§ 11393, 11394, A.L. 1963 p. 188, A.L. 1973 H.B. 654)

#### **Recovery of taxes, when (first class counties).**

[141.080](#). No action for recovery of taxes against real estate shall be commenced, had or maintained, unless action therefor shall be commenced within three years after delinquency, except that such three-year limitation shall not be applicable if any entity conveys any real estate having a tax-exempt status, and such conveyance causes such real estate to again become taxable real property and such conveyance has not been recorded in the office of the recorder in the county in which the real estate is situated. Such three-year limitation shall only be applicable upon the date such conveyance is recorded in the deed records of the county in which the real estate is situated.

(RSMo 1939 § 11393, A.L. 1945 p. 1946 § 11388, A.L. 1999 S.B. 394)

#### **Suit in name of state of Missouri--procedure (first class counties).**

[141.090](#). All actions commenced under the provisions of sections [141.010](#) to [141.160](#) shall be prosecuted in the name of the state of Missouri, at the relation and to the use of the collector and against the owner of the property if known, and if not known, then against the last owner of record as shown by the county records at the time this suit was brought, and all lands owned by the same person or persons may be included in one petition and in one count thereof, for the taxes for all such years as taxes may be due thereon, and said petition shall show the different years for which taxes are due, as well as the several kinds of taxes or funds to which they are due, with the respective amounts due to each fund; all of which shall be set forth in a tax bill of said back taxes, duly authenticated by the certificate of the collector and filed with the petition; and said tax bill or 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 under sections [141.010](#) to [141.160](#) shall be sued out and served in the same manner as in civil actions in circuit courts; and in case of suits against nonresident unknown parties, or other owners on whom service cannot be had by ordinary summons, the proceedings shall be the same as now provided by law in civil actions affecting real or personal property. In all suits under sections [141.010](#) to [141.160](#) the general laws of the state as to practice and proceedings in civil cases shall apply, so far as applicable and not contrary to this law.

(RSMo 1939 § 11388, A.L. 1945 p. 1946 § 11381)

#### **Judgment--contents--first lien on land (first class counties).**

[141.100](#). The judgment, if against the defendant, shall describe the land upon which taxes are found to be due; shall state the amount of taxes and interest found to be due upon each tract or lot, and the year or years for which the same are due, up to the rendition thereof, and shall decree that the lien of the state be enforced, and that the real estate, or so much thereof as may be necessary to satisfy such judgment, interest and costs, be sold, and a special fieri facias shall be issued thereon,

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

(RSMo 1939 § 11389, A.L. 1945 p. 1946 § 11382)

**Lien of tax judgment a continuing lien (first class counties).**

[141.110](#). The lien of general tax judgments provided for in section [141.100](#) shall be a continuing lien and shall not be barred by lapse of time or limitation, but shall terminate only upon payment as herein provided, or sale under execution.

(RSMo 1939 § 11195, A.L. 1945 p. 1946 § 11389)

**No execution for two years--redemption by owner (first class counties).**

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

(RSMo 1939 § 11189, A.L. 1945 p. 1946 § 11383)

**Redemption barred on final judgment against vacant residential realproperty--immediate sale (first class counties).**

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

(L. 1992 H.B. 1434 & 1490)

**Sale of property--approval by court--acceptance, when (first class counties).**

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

2. If the amount bid by the purchaser at the execution sale shall exceed fifty percent of the value of the property, the court shall confirm the sale, and the sheriff shall execute a deed for the property.

3. If the amount bid by the purchaser is less than fifty percent of the appraised value of the property, and the title which would be acquired by the purchaser is subject to other taxes, which are a lien superior to the lien of the taxes for which the judgment was rendered, and the combined amount of such prior liens and the amount bid by the purchaser shall exceed fifty percent of the appraised value of the property, the court shall likewise confirm the sale, and the sheriff shall execute a deed to the purchaser.

4. If the amount bid, together with prior tax liens, if any, shall be less than fifty percent of the appraised value of the property, the court may require the purchaser to increase his bid to an amount equal to fifty percent of such appraised value, and if the purchaser agrees so to do, and makes such additional payment, the sale shall be approved, and the sheriff shall execute and deliver a deed to the purchaser, but if the purchaser declines to increase his bid and make such additional payment, the sale shall be disapproved and the lien of the judgment continued, subject to the issuance of subsequent executions.

(RSMo 1939 § 11191, A.L. 1945 p. 1946 § 11385)

#### **Execution of deed by sheriff (first class counties).**

[141.140](#). The sheriff shall, subject to the provisions of section [141.130](#), execute to the purchasers of real estate under this law a deed for the property sold which shall be acknowledged before the circuit court of the county, as in ordinary cases, and which shall convey a title in fee to such purchaser of the real estate therein named, and shall be prima facie evidence of title, and that the matters and things therein stated are true.

(RSMo 1939 § 11391, A.L. 1945 p. 1946 § 11386)

#### **Fees allowed (first class counties).**

[141.150](#). Fees shall be allowed for services rendered under the provisions of sections [141.010](#) to [141.160](#) as follows:

(1) To the collector the fee authorized by section [52.290](#) to be taxed as costs and collected from the party redeeming, or from the proceeds of sale, as herein provided;

(2) To the collector for making the back tax book, twenty-five cents per tract, to be taxed as costs and collected from the party redeeming such tract;

(3) To the collector, attorney's fees in the sum of five percent of the amount of taxes actually collected and paid into the treasury after judgment is obtained or if such taxes are paid before judgment, but after suit is instituted, two percent on all sums collected and paid into the treasury; and an additional sum in the amount of two dollars for each suit instituted pursuant to the provisions of

sections [141.010](#) to [141.160](#), where publication is not necessary, and in the amount of five dollars for each suit where publication is necessary, which sums shall be taxed and collected as other costs;

(4) To the circuit clerk, associate circuit judge, sheriff and printer, such fees as are allowed by law for like services in civil cases, which shall be taxed as costs in the case; provided, that in no case shall the state or county be liable for any such costs, nor shall the county commission or state auditor or commissioner of administration allow any claim for any costs incurred by the provisions of this law; provided further, that all fees collected shall be accounted for and all fees collected, except those allowed the printer, shall be paid to the county treasurer at such times and in the manner as otherwise provided by law.

(RSMo 1939 § 11395, A.L. 1945 p. 1946 § 11387, A.L. 2007 S.B. 22 merged with S.B. 497)

### **General law relating to taxation to apply to first class charter counties--exception.**

[141.160](#). 1. The general law relating to taxation and the collection of delinquent taxes, as now existing, shall apply to counties of the first class having a charter form of government insofar as not inconsistent with the provisions of sections [141.010](#) to [141.160](#), except that counties of the first class operating under a charter form of government may hereafter elect to operate under the provisions of chapter 140, the general law relating to the collection of delinquent taxes, by the enactment of an ordinance by the legislative body of such county.

2. In addition to any other provisions of law related to delinquent tax collection fees, in all counties having a charter form of government and more than six hundred thousand inhabitants, the collector shall collect on behalf of the county and pay into the county general fund an additional fee for the collection of delinquent and back taxes of five percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax.

3. The provisions of sections [141.010](#) to [141.160](#) shall not apply to counties of the first class not having a charter form of government, and such counties shall operate under the provisions of chapter 140.

(RSMo 1939 § 11396, A.L. 1945 p. 1946 § 11392, A.L. 1969 p. 250, A.L. 1973 H.B. 654, A.L. 2009 H.B. 481)

Prior revisions: 1929 § 10154; 1919 § 13151

### **Personal taxes--tax bills--delinquency (first class charter counties).**

[141.170](#). 1. In counties of the first class, except counties of the first class not having a charter form of government, 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 under this section 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 such taxes for all such

years as are delinquent and unpaid, and such taxes shall be set forth in a tax bill or bills of such personal back taxes duly authenticated by the certificate of the collector and filed with the petition; and such tax bill or tax bills so certified shall be prima facie evidence that the amount claimed in the suit is just and correct, and all notices and process in suits under this law 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, so far as applicable, to the above actions; except, 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 section, personal tax bills shall become delinquent on the first day of January following the day when such bills are placed in the hands of the collector, and suits thereon may be instituted on and after the first day of April following, and within five years from that day. Such 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 such debtors.

(L. 1945 p. 1944 § 1, A.L. 1973 H.B. 654)

**Employment of delinquent tangible personal property tax attorney by collector--compensation of other employees (first class charter counties).**

141.180. 1. In all counties of the first class which are subject to and governed by sections 141.210 to 141.810, the collector may employ a delinquent tangible personal property tax attorney to represent him in legal proceedings necessary in the collection of delinquent tangible personal property taxes, and who shall perform all the duties imposed upon such attorney by the provisions of sections 141.170 to 141.200 and other laws not inconsistent herewith, pertaining to the collection of delinquent tangible personal property taxes, and who shall receive as full compensation and in lieu of all fees a salary to be fixed by the county commission, not to exceed six thousand five hundred dollars per annum, payable in twelve equal monthly installments.

2. In addition the collector may employ and pay, with the approval of the county commission, an assistant delinquent tangible personal property tax attorney and such clerical and other assistants as may be necessary to enable the delinquent tangible personal property tax attorney to efficiently perform his duties.

3. In all counties of the first class not electing to adopt the provisions of said land tax collection law, except counties of the first class not having a charter form of government, the collector may employ an attorney to represent him in his official capacity in all legal proceedings instituted by the collector for the collection of delinquent personal and real estate taxes, and such attorney shall receive, in lieu of all fees and as full compensation, a salary to be fixed by the county commission in an amount not exceeding three thousand six hundred dollars per annum, payable in equal monthly installments.

(L. 1945 p. 1944 § 2, A.L. 1973 H.B. 654)

**Fees (first class charter counties).**



[141.190](#). In all counties of the first class, except counties of the first class not having a charter form of government, attorneys' fees in the sum of ten percent on the amount of money actually collected and paid into the county treasury shall be allowed; provided, however, that in each case a fee of forty cents may be charged; and provided such fee shall be collected on all delinquent tangible personal property tax, and such fees shall be taxed and collected as other costs and penalties and shall not be deducted from the tax. All fees herein provided for shall be accounted for and paid to the county treasurer for deposit in the county general revenue fund as otherwise provided by law.

(L. 1945 p. 1944 § 3, A.L. 1973 H.B. 654)

#### **General taxation law applies (first class charter counties).**

[141.200](#). The general law as now existing in all matters relating to taxation and the collection of delinquent and back taxes on tangible personal property not specifically provided for in sections [141.170](#) to [141.200](#) shall continue to be the law for counties of the first class, but nothing in this section shall be construed so as to extend any provision of sections [141.170](#) to [141.200](#) to include counties of the first class not having a charter form of government.

(L. 1945 p. 1944 § 4, A.L. 1973 H.B. 654)

#### **Conveyances subject to covenants and easements.**

[141.202](#). 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)

#### **Title of law (first class charter counties).**

[141.210](#). Sections [141.210](#) to [141.810](#) and sections [141.980](#) to [141.1015](#) shall be known by the short title of "Land Tax Collection Law".

(L. 1943 p. 1029 § 1, A.L. 2012 H.B. 1659 & 1116)

#### **Definitions (charter counties, and Clay and Buchanan counties).**

[141.220](#). The following words, terms and definitions, when used in sections [141.210](#) to [141.810](#) and sections [141.980](#) to [141.1015](#), shall have the meanings ascribed to them in this section, except where the text clearly indicates a different meaning:

(1) "Ancillary parcel" shall mean a parcel of real estate acquired by a land bank agency other than:

- (a) Pursuant to a deemed sale under subsection 3 of section [141.560](#);
- (b) By deed from a land trust under subsection 1 of section [141.984](#); or
- (c) Pursuant to a sale under subdivision (2) of subsection 2 of section [141.550](#);

(2) "Appraiser" shall mean a state licensed or certified appraiser licensed or certified pursuant to chapter 339 who is not an employee of the collector or collection authority;

(3) "Board" or "board of commissioners" shall mean the board of commissioners of a land bank agency;

(4) "Collector" shall mean the collector of the revenue in any county affected by sections [141.210](#) to [141.810](#) and sections [141.980](#) to [141.1015](#);

(5) "County" shall mean any county in this state having a charter form of government, any county of the first class with a population of at least one hundred fifty thousand but less than one hundred sixty thousand and any county of the first class with a population of at least eighty-two thousand but less than eighty-five thousand;

(6) "Court" shall mean the circuit court of any county affected by sections [141.210](#) to [141.810](#) and sections [141.980](#) to [141.1015](#);

(7) "Delinquent land tax attorney" shall mean a licensed attorney-at-law, employed or designated by the collector as hereinafter provided;

(8) "Land bank agency", shall mean an agency created under section [141.980](#);

(9) "Land taxes" shall mean taxes on real property or real estate and shall include the taxes both on land and the improvements thereon;

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

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

(12) "Person" shall mean any individual, male or female, firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver or trustee appointed by any state or federal court, trustee otherwise created, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;

(13) "Political subdivision" shall mean any county, city, town, village, school district, library district, or any other public subdivision or public corporation having the power to tax;

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

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

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

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

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

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

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

(L. 1943 p. 1029 § 2, A.L. 1945 p. 1926, A.L. 1949 p. 602, A.L. 1973 H.B. 654, A.L. 1982 H.B. 1351, et al., A.L. 2000 H.B. 1238 merged with S.B. 894, A.L. 2012 H.B. 1659 & 1116)

#### **Operation under law (first class charter counties).**

[141.230](#). 1. The land tax collection law shall apply to all counties of class one which are now operating under the provisions thereof or which may hereafter elect to operate under the provisions of sections [141.210](#) to [141.810](#) by adoption of a resolution or order of the county commission of such county, except that counties of the first class not having a charter form of government may not elect to operate under the provisions of sections [141.210](#) to [141.810](#). Any county commission so adopting such resolution or order shall file a certified copy thereof within ten days after the adoption of said resolution or order with the clerk of the county commission and with the collector of revenue for such county, and with the mayor and city collector or chief financial officer of each municipality in such county, as defined by section [141.220](#).

2. After the adoption of such resolution or order by such county commission, any such municipality may by resolution or ordinance of its proper governing authority elect to adopt and come within the provisions of the land tax collection law, and thereafter shall cooperate with such county under the provisions of sections [141.210](#) to [141.810](#). Any such county or municipality which shall, in the manner provided herein, have elected to come within the provisions of sections [141.210](#) to [141.810](#) by adoption of such resolution, order or ordinance, may, after a period of one year from the effective date of such resolution, order or ordinance, adopt by similar means a resolution, order or ordinance, rescinding the election to adopt the provisions of the land tax collection law and certified copies of such resolution, order or ordinance shall be filed in the same manner as said original resolution, order or ordinance; provided, that such resolution, order or ordinance rescinding or nullifying the election to adopt the provisions of

sections [141.210](#) to [141.810](#) shall not become effective for one year thereafter nor shall it invalidate or in any way affect any proceedings in rem for foreclosure which may have been instituted under the provisions of sections [141.210](#) to [141.810](#), but all such actions and proceedings so instituted while the provisions of said sections were in full force and effect shall be prosecuted to their conclusion and completion; provided further, that any county or municipality which may have operated under sections [141.210](#) to [141.810](#) prior to the enactment of this section may hereafter elect to terminate any further operation under sections [141.210](#) to [141.810](#) by proceeding in manner and form and to the same effect as though it had originally elected to operate under the provisions of sections [141.210](#) to [141.810](#).

3. Any city located partly within and partly without a class one county, which city and county now are or hereafter may be operating under the provisions of sections [141.210](#) to [141.810](#), may collect its delinquent tax bills imposed against real property located in that part of such city situated within such class one county, pursuant to the provisions of sections [141.210](#) to [141.810](#); provided, however, that tax bills imposed against real estate, located in that part of such city outside of the limits of any such class one county, shall be collected under the provisions of the charter of any such city, or under such other provisions as may be provided by law.

(L. 1943 p. 1029 § 3, A.L. 1945 p. 1926, A.L. 1949 p. 602, A.L. 1973 H.B. 654)

#### **Tax liens on real estate (first class charter counties).**

[141.240](#). All liens for taxes on real estate shall be upon and against the real estate only. Any reference in any record of any tax assessor or collector in any tax bill to any owner or purported owner of the real estate shall not affect the validity of such tax bill, or the validity of the tax lien upon the real estate, and shall not impose any personal liability upon any person whomsoever for any such land tax.

(L. 1943 p. 1029 § 5)

#### **Equality of tax liens--priorities--distribution of proceeds.**

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

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

3. The proceeds derived from the sale of any lands encumbered with a tax lien or liens, or held by the land trustees, or acquired by a land bank agency pursuant to a deemed sale under

subsection 3 of section [141.560](#), by deed from a land trust under subsection 1 of section [141.984](#), or pursuant to a sale under subdivision (2) of subsection 2 of section [141.550](#) shall be distributed to the owners of such liens in the order of the seniority of the liens, or their respective interests as shown by the records of the land trust or the land bank agency. Those holding liens of equal rank shall share in direct proportion to the amounts of their respective liens.

(L. 1943 p. 1029 § 6, A.L. 2012 H.B. 1659 & 1116)

#### **Foreclosure of tax lien--tax sale certificate--evidence--priorities(first class charter counties).**

[141.260](#). 1. Whenever it shall appear that a tax bill has been due and unpaid for a period of at least two years after the date on which, if a general tax bill, it became delinquent, or, if a special tax bill, such bill or any installment thereof became due, the tax lien, represented by such tax bill, and the tax liens of other delinquent tax bills, shall be summarily foreclosed in the manner provided in sections [141.210](#) to [141.810](#).

2. Ownership of a tax bill, or of a tax sale certificate, or certificate of purchase, or tax deed, or any other instrument or record of a tax bill not bearing evidence of cancellation or payment, by the tax district or taxing authority issuing the same, or by any other owner thereof, shall be prima facie evidence of the fact that the tax bill or tax lien represented thereby has not been paid to the tax district or to the owner of the tax bill or tax lien.

3. The holders of tax sale certificates, certificates of purchase, or tax deeds, issued by any municipality, shall be on a parity as to priority of liens and shall have the same rights as the taxing authorities holding or owning general tax bills for the same tax year, and may in like manner foreclose their liens under sections [141.210](#) to [141.810](#).

(L. 1943 p. 1029 § 4, A.L. 1982 H.B. 1351, et al.)

(2004) Remedy of foreclosure is not available for delinquent special assessments on property owned by housing authority; section [99.200](#) exempts housing authorities from collection remedies for all liens except voluntary liens. In re Foreclosure of Liens v. Housing Authority of Kansas City, 150 S.W.3d 364 (Mo.App.W.D.).

#### **List of tax liens affecting land--filing fees--exemption (firstclass charter counties).**

[141.270](#). 1. On or before the fifth day of January in each year, all taxing authorities shall, and any other tax bill owner may, file with the collector eight copies of a list on a form approved by the collector, of all parcels of real estate affected by tax liens held and owned by such taxing authority or person which have been delinquent for two years or\* more. Such list shall also include all delinquent tax bills for any and all years.

2. The taxing authority or person filing such list shall pay to the collector a filing fee of one dollar and fifty cents for each parcel of real estate described therein, which fee shall be charged against each parcel and collected and accounted for by the collector as other costs.

3. No school district nor any other taxing authority whose taxes are required by law to be collected by the collector shall file any list nor pay the filing fee herein provided.

4. If the taxes of any taxing authority are two or more years delinquent, the other taxing authorities shall, and other tax bill owners may, include in the said list all tax liens against the said parcel, even though they are not two years delinquent.

(L. 1943 p. 1029 § 8, A.L. 1945 p. 1761, A. 1949 S.B. 1024, A.L. 1982 H.B. 1351, et al.)

\*Word "of" appears in original rolls.

#### **Content of list (first class charter counties).**

141.280. Each list shall contain the following:

(1) A description of the land by the smallest legal subdivisions or by the smallest parts, lots, or parcels when sections and subdivisions thereof are divided into lots, blocks or parcels and, when such real estate cannot be so described, then by metes and bounds; any variance in any description of such real estate from year to year or any such variance between taxing authorities shall not be material so long as such descriptions reasonably identify the same land;

(2) A statement of the amount of each tax bill upon such parcel, including all tax bills thereon which are delinquent, the year of such assessment, the tract number, if any, of each tax bill, and the date or dates from which and the rate or rates at which interest and penalties shall be computed, and an appropriate designation of the owner or holder of each such tax bill;

(3) The name of the last known person appearing on the records of the collector in whose name the tax bills on such real estate were listed or charged for the year preceding the calendar year in which such list is filed.

(L. 1943 p. 1029 § 8, A.L. 1945 p. 1761, A. 1949 S.B. 1024)

#### **Tax bill lists--suits pending--time of delivery--filing of petition.**

141.290. 1. The collector shall compile lists of all state, county, school, and other tax bills collectible by him which are delinquent according to his records and he shall combine such lists with the list filed by any taxing authority or tax bill owner.

2. The collector shall assign a serial number to each parcel of real estate in each list and if suit has been filed in the circuit court of the county on any delinquent tax bill included in any list, the collector shall give the court docket number of such suit and some appropriate designation of the place where such suit is pending, and such pending suit so listed in any petition filed pursuant to the provisions of sections 141.210 to 141.810 and sections 141.980 to 141.1015 shall, without further procedure or court order, be deemed to be consolidated with the suit brought under sections 141.210 to 141.810 and sections 141.980 to 141.1015, and such pending suit shall thereupon be abated.

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

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

(L. 1943 p. 1029 § 8, A.L. 1945 p. 1761, A. 1949 S.B. 1024, A.L. 2012 H.B. 1659 & 1116)

**Tax bill lists--receipt for aggregate amount by collector--monthly statement.**

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

2. The collector shall, on or before the fifth day of each month, file with the owner or holder of any tax bill or with the treasurer or other corresponding financial officer of any taxing authority, a detailed statement, verified by affidavit, of all taxes collected by him during the preceding month which appear on the list or lists received by him, and shall, on or before the fifteenth day of the month, pay the same, less his commissions and costs payable to the county, to the tax bill owner or holder or to the treasurer or other corresponding financial officer of any taxing authority; provided, however, that the collector shall be given credit for the full amount of any tax bill which is bid in by the land trustees and where title to the real estate described in such tax bill is taken by the land trust, or which is bid in by a land bank agency and where title to the real estate described in such tax bill is taken by such land bank agency pursuant to a deemed sale under subsection 3 of section [141.560](#), or which is included in the bid of a land bank agency and where title to the real estate described in such tax bill is taken by such land bank agency pursuant to a sale under subdivision (2) of subsection 2 of section [141.550](#).

(L. 1943 p. 1029 § 9, A.L. 2012 H.B. 1659 & 1116)

**Exclusive power to collect taxes--expenses of suit (first class charter counties).**

[141.310](#). 1. The exclusive power to collect such tax bills of any tax bill owner or holder or taxing authority under the terms and conditions of sections [141.210](#) to [141.810](#) is hereby given to the collector after suit has been filed or received by the collector; provided, however, that if in any year the collector shall fail to institute suit against any parcel of real estate, as provided herein, then any taxing authority or the holder of any tax bill may institute a suit under sections [141.210](#) to [141.810](#) to foreclose any delinquent tax lien or liens upon such real estate, such suit to be brought in the name of the collector at the relation of the taxing authority or tax bill owner who institutes the suit, and shall have the same effect and be subject to the same procedure as suits brought by the collector, except that the person bringing such suit shall deliver a copy of the petition to the collector ten days prior to filing same.

2. The expenses of all suits so brought including court costs, publication costs, attorneys' fees and other expenses shall be advanced by the person bringing such suit, except that if in any such suit so brought there are tax liens upon the same parcels of\* real estate described therein delinquent

two years or more for general state, county and school purposes, such costs and expenses shall be advanced by the collector as if the collector had brought the suit.

(L. 1943 p. 1029 § 10, A.L. 1982 H.B. 1351, et al.)

\*Word "or" appears in original rolls.

**Delinquent land tax attorney--appointment, compensation, assistants,duties--county counselor designated as, when.**

[141.320](#). 1. The collector shall at his option appoint a delinquent land tax attorney at a compensation of ten thousand dollars per year, or in counties having a county counselor, the collector shall at his option designate the county counselor and such of his assistants as shall appear necessary to act as the delinquent land tax attorney.

2. A delinquent land tax attorney who is not the county counselor, with the approval of the collector, may appoint one or more assistant delinquent land tax attorneys at salaries of not less than two hundred dollars and not more than four hundred dollars per month, and such clerical employees as may be necessary, at salaries to be fixed by the collector at not less than three hundred dollars and not more than four hundred dollars per month; and the appointed delinquent tax attorney may incur such reasonable expenses as are necessary for the performance of his duties.

3. The delinquent land tax attorney and his assistants shall perform legal services for the collector and shall act as attorney for him in the prosecution of all suits brought for the collection of land taxes; but they shall not perform legal services for the land trust or any land bank agency.

4. Salaries and expenses of a delinquent land tax attorney who is not also the county counselor, his assistants and his employees shall be paid monthly out of the treasury of the county from the same funds as employees of the collector whenever the funds provided for by sections [141.150](#), [141.270](#), and [141.620](#) are not sufficient for such purpose.

5. The compensation herein provided shall be the total compensation for a delinquent land tax attorney who is not also a county counselor, his assistants and employees, and when the compensation received by him or owing to him by the collector exceeds ten thousand dollars in any one calendar year by virtue of the sums charged and collected pursuant to the provisions of section [141.150](#), the surplus shall be credited and applied by the collector to the expense of the delinquent land tax attorney and to the compensation of his assistants and employees, and any sum then remaining shall be paid into the county treasury on or before the first day of March of each year and credited to the general revenue fund of the county.

6. A delinquent land tax attorney who is not also the county counselor shall make a return quarterly to the county commission of such county of all compensation received by him, and of all amounts owing to him by the collector, and of all salaries and expenses of any assistants and employees, stating the same in detail, and verifying such amounts by his affidavit.

(L. 1943 p. 1029 § 47, A.L. 1945 p. 1761, A. 1949 S.B. 1024, A.L. 1951 p. 837, A.L. 1955 p. 841, A.L. 1961 p. 608, A.L. 1982 H.B. 1351, et al., A.L. 2012 H.B. 1659 & 1116)



**Delinquent land tax clerk, appointment, compensation (first class charter counties).**

[141.330](#). The collector annually may appoint one delinquent land tax clerk in each office lawfully maintained by him in the county at a salary of four thousand eight hundred dollars per year; except, that in first class counties not having a charter form of government the delinquent land tax clerks shall receive salaries of not less than four thousand eight hundred dollars and not more than five thousand four hundred dollars per year, payable monthly out of the treasury of the county from the same funds from which the collector and his other employees are paid.

(L. 1943 p. 1029 § 47, A.L. 1945 p. 1761, A. 1949 S.B. 1024, A.L. 1953 p. 741, A.L. 1955 p. 842, A.L. 1961 p. 267)

**Foreclosure of tax liens--suits (first class charter counties).**

[141.340](#). Any suit brought under sections [141.210](#) to [141.810](#) to foreclose the lien of general and special taxes which become delinquent prior to January 1, 1984, must be brought prior to the expiration of five years after such taxes shall have become delinquent. Any suit brought under sections [141.210](#) to [141.810](#) to foreclose the lien of general and special taxes which become delinquent subsequent to December 31, 1984, must be brought prior to the expiration of three years after such general and special taxes shall have become delinquent.

(L. 1943 p. 1029 § 48, A.L. 1982 H.B. 1351, et al.)

**Consolidation of pending suits with suits brought under this law--action, when (first class counties).**

[141.350](#). 1. All suits to collect delinquent tax bills which may be pending at the time of the commencement of any suits brought under sections [141.210](#) to [141.810](#) affecting the same land shall be consolidated with suits brought under said sections, and the parties to such pending suits shall file answers within the time and as provided in sections [141.210](#) to [141.810](#); provided, however, that any tax bills sought to be collected in any pending suits may be included in any list or lists included as a part of any petition filed by the collector, and, if so included in any list filed as part of any such petition, such inclusion shall act as an abatement of any such pending suit, and all amounts then due on such tax bills, including interest, penalties, attorney's fees and costs, shall be so listed and charged, and shall thereupon continue in full force and effect the liens therefor against the respective parcels of real estate described therein and so listed in the petition filed under sections [141.210](#) to [141.810](#); and, when so listed and included in the petition, no answer shall be required to be filed in such collector's suit to collect such delinquent tax bills.

2. Suits brought under sections [141.210](#) to [141.810](#), involving delinquent tax bills sought to be collected by suits pending at the time suits are brought under these sections, shall be tried as all other actions under said sections, and the statutes of limitations shall not prevent the parties to such pending suits from asserting all rights and defenses which they then had.

3. Any lien, tax lien, represented by tax certificates, certificates of purchase or tax deeds, owned or held by any person or taxing authority existing at the time

sections [141.210](#) to [141.810](#) become effective shall not be abated by the terms of said sections, but the holders thereof shall assert their respective liens in any suits brought under these sections affecting such real estate by inclusion in the petition, or by answer within the time provided by said sections for the filing of answers, but if no suit be brought by the collector affecting such real estate, then any taxing authority or the owner or holder of any such tax lien must bring an action as provided in section [141.310](#) within three years after the time when such lien or tax lien becomes delinquent. If, through any error, mistake, omission, or oversight, any petition or part thereof is dismissed as to the lien of any tax bill affecting any parcel of real estate described therein, such dismissal shall be without prejudice and the owner or holder of such tax bill may at his option bring or cause another suit to foreclose such tax lien to be brought at any time within one year after the date of such dismissal, but not thereafter.

(L. 1943 p. 1029 § 20, A.L. 1982 H.B. 1351, et al.)

**Suits for foreclosure--naming of parties (first class charter counties).**

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

(L. 1943 p. 1029 § 11)

**County clerk to act as collector, when (first class charter counties).**

[141.370](#). If during the pendency of any such suit the incumbent of the office of collector shall cease to hold such office the county clerk shall act as substitute collector for all purposes under sections [141.210](#) to [141.810](#) until such collector's successor has qualified, and such action shall proceed without requiring the substitution of the county clerk or successor incumbent as a party.

(L. 1943 p. 1029 § 12)

**Suits for foreclosure--parcels or tracts of land may be joined(first class charter counties).**

[141.380](#). Any number of parcels of real estate may be joined in one petition or suit. Each separate tract or parcel of real estate joined in any one action shall be given a serial number by the collector and shall be separately indexed and docketed by the circuit clerk in a book kept by the clerk for that purpose.

(L. 1943 p. 1029 § 13, A.L. 1996 S.B. 869)

Effective 7-1-97

**Filing of suit, where (first class charter counties).**

[141.390](#). In any county having more than one courthouse in which are located offices or branch offices of the collector, recorder of deeds, and circuit clerk, respectively, where it is required by law that instruments affecting the title to real estate located within the limits of a certain portion of said county shall be filed for record in the office of the recorder of deeds located in such courthouse, the

petition or suit containing a list or lists of delinquent tax bills, constituting liens on real estate located in the same portion of said county as the real estate as to which instruments affecting the title thereto shall be required by law to be filed in the office of the recorder of deeds as aforesaid, shall be filed by the delinquent land tax attorney in the office of the circuit clerk located in the same courthouse.

(L. 1943 p. 1029 § 13)

**Suit for foreclosure--action in rem--pleadings (first class chartercounties).**

141.400. 1. The foregoing proceeding or suit shall constitute an action in rem, and the pleadings therein shall consist of a petition and an answer or answers.

2. An answer may be filed by any person or taxing authority owning or claiming any right, title or interest in or to any tax bill constituting a tax lien on the real estate described in the petition, or by any person owning or claiming any right, title, or interest in or to, or lien upon, such real estate. An answer shall include the nature and amount of the interest and any defense or objection to the foreclosure of the tax liens listed in the petition, and may include the allegations usually incorporated in pleadings entitled cross petitions, cross complaints, interpleas, or intervening petition.

3. All pleadings must be brief, clear and concise, and shall be liberally construed by the court. Any such answer shall contain the caption and number of the case, and the serial number or numbers of the parcels of real estate concerned. Such answer must be filed with the circuit clerk and a copy thereof served on the delinquent land tax attorney not later than sixty calendar days after the date of the first publication of the notice of foreclosure, and if such sixtieth day falls on a Sunday or legal holiday, then such answer may be filed on the day after such Sunday or legal holiday.

4. In the event of failure to answer within the time herein fixed, the petition shall be taken as confessed and a default judgment may be taken as to all tax bills affecting parcels of real estate as to which no answer has been filed.

(L. 1943 p. 1029 § 14)

**Suit for foreclosure--petition--caption--contents--notice, filing.**

141.410. 1. A suit for the foreclosure of the tax liens herein provided for shall be instituted by filing in the appropriate office of the circuit clerk a petition, which petition shall contain a caption, a copy of the list so furnished to the delinquent land tax attorney by the collector, and a prayer. Such petition without further allegation shall be deemed to be sufficient.

2. The caption shall be in the following form:

In the Circuit Court of . . . . . County, Missouri,

In the Matter of

Foreclosure of Liens for Delinquent Land Taxes By Action in Rem.

Collector of Revenue of . . . County, Missouri, Plaintiff -vs.- Parcels of Land Encumbered with Delinquent Tax Liens

Defendants.

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

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

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

(L. 1943 p. 1029 § 15, A.L. 2012 H.B. 1659 & 1116)

**Redemption by owner, when barred--duty of collector (first class charter counties).**

[141.420](#). 1. Except as otherwise provided in subsection 3 of section [141.520](#), any person having any right, title or interest in, or lien upon, any parcel of real estate described in such petition, may redeem such parcel of real estate by paying to the collector all of the sums mentioned therein, including principal, interest, penalties, attorney's fees and costs then due, at any time prior to the time of the foreclosure sale of such real estate by the sheriff.

2. In the event of failure to redeem prior to the time of the foreclosure sale by the sheriff, such person shall be barred and forever foreclosed of all his right, title and interest in and to the parcels of real estate described in such petition.

3. Upon redemption, as permitted by this section, the person redeeming shall be entitled to a certificate of redemption from the collector describing the property in the same manner as it is described in such petition, and the collector shall thereupon note on his records the word "redeemed" and the date of such payment opposite the description of such parcel of real estate.

4. The collector shall promptly notify the taxing authority and the delinquent land tax attorney of such redemption, and such payment shall operate as a release of the lien of the tax bill or bills involved and as a dismissal of the suit so far as such tax bill or bills are concerned.

(L. 1943 p. 1029 § 16, A.L. 1992 H.B. 1434 & 1490)

**Publication of notice of foreclosure--form of notice (first class charter counties).**

141.430. 1. Upon the filing of such suits with the circuit clerk, the delinquent land tax attorney shall forthwith cause a notice of foreclosure to be published four times, once a week, during successive weeks, and on the same day of each week, in a daily newspaper of general circulation regularly published in such county, qualified according to law for the publication of public notices and advertisements.

2. Such notice shall be in\* substantially the following form:

NOTICE OF FORECLOSURE OF LIENS FOR DELINQUENT LAND  
TAXES, BY ACTION IN REM

Public notice is hereby given that on the . . . . . day of . . . . ., 20. . ., the Collector of Revenue of . . . . . County, Missouri, filed a petition, being suit No. . . . ., in the Circuit Court of . . . . . County, Missouri, at . . . . . (stating the city), for the foreclosure of liens for delinquent land taxes (except liens in favor of the United States of America, if any) against the real estate situated in such county, all as described in said petition.

The object of said suit is to obtain from the Court a judgment foreclosing the tax liens against such real estate and ordering the sale of such real estate for the satisfaction of said tax liens thereon (except liens in favor of the United States of America, if any), including principal, interest, penalties, attorneys' fees and costs. Such action is brought against the real estate only and no personal judgment shall be entered therein.

The serial number assigned by the Collector to each parcel of real estate, a description of each such parcel, a statement of the total principal amount of all delinquent tax bills against each such parcel of real estate, all of which, as to each parcel, is more fully set out and itemized in the aforesaid petition, and the name of the last known person appearing on the records of the collector in whose name said tax bills were listed or charged for the year preceding the calendar year in which the list described in said petition was filed with the collector, are, respectively, as follows:

(Here set out the respective serial numbers, descriptions, names, and statements of total principal amounts of tax bills, next above referred to.)

The total principal amounts of delinquent taxes set out in this notice do not include the lawful interest, penalties, attorneys' fees and costs which have accrued against the respective parcels of real estate, all of which in each case is set out and itemized in the aforesaid petition.

Any person or taxing authority owning or holding any tax bill or claiming any right, title or interest in or to or lien upon any such parcel of real estate, must file an answer to such suit in the office of the Circuit Clerk of the aforesaid County, and a copy of such answer with the Delinquent Land Tax Attorney at the office of the Collector of Revenue of said County, on or before the . . . . day of . . . ., 20. ., and in such answer shall set forth in detail the nature and amount of such interest and

any defense or objection to the foreclosure of the tax liens, or any affirmative relief he or it may be entitled to assert with respect thereto.

Any person having any right, title or interest in or to, or lien upon, any parcel of such real estate, may redeem such parcel of real estate by paying all of the sums mentioned therein, to the undersigned Collector of Revenue, including principal, interest, penalties, attorneys' fees and costs then due, at any time prior to the time of the foreclosure sale of such real estate by the sheriff.

In the event of failure to answer or redeem on or before the date herein fixed as the last day for filing answer in the suit, by any person having the right to answer or redeem, such person shall be forever barred and foreclosed as to any defense or objection he might have to the foreclosure of such liens for delinquent taxes and a judgment of foreclosure may be taken by default. Redemption may be made, however, up to the time fixed for the holding of sheriff's foreclosure sale, and thereafter there shall be no equity of redemption and each such person having any right, title or interest in or to, or any lien upon, any such parcel of real estate described in the petition so failing to answer or redeem as aforesaid, shall be forever barred and foreclosed of any right, title or interest in or lien upon or any equity of redemption in said real estate.

.....

Collector of Revenue .....

County, Missouri

.....

Address ..... Delinquent Land Tax Attorney .....

..... Address ..... First Publication: .....

.....

(L. 1943 p. 1029 § 17, A.L. 1945 p. 1761)

\*Word "in" does not appear in original rolls.

**Notice to persons named in petition (first class charter counties).**

141.440. The collector shall also cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, within thirty days after the filing of such petition, a brief notice of the filing of the suit, to the persons named in the petition as being the last known persons in whose names tax bills affecting the respective parcels of real estate described in said petition were last billed or charged on the books of the collector, or the last known owner of record, if different, and to the addresses of said persons upon said records of the collector. The terms "restricted", "registered" or "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous place, where it will not be obliterated, the endorsement "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt or a statement by the postal authorities that the addressee refused to receive and receipt for such mail. If the notice is returned to the collector by the postal authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt for the notice as shown by the return receipt, then the collector shall make a search of

the records maintained by the county, including those kept by the recorder of deeds, to discern the name and address of any person who, from such records, appears as a successor to the person to whom the original notice was addressed, and to cause another notice to be mailed to such person. The collector shall prepare and file with the circuit clerk at least thirty days before judgment is entered by the court on the petition an affidavit reciting to the court any name, address and serial number of the tract of real estate affected by any such notices of suit that are undeliverable because of an addressee's refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail, or in the event that any name or address does not appear on the records of the collector, then of that fact. The affidavit in addition to the recitals set forth above shall also state reason for the nondelivery of such notice.

(L. 1943 p. 1029 § 18, A.L. 1949 p. 602, A.L. 1982 H.B. 1351, et al.)

**Form of notice (first class charter counties).**

141.450. Such notice shall be substantially as follows:

To the person to whom this notice is addressed:

You are the last known person, according to the records in this office, in whose name land taxes were billed or charged, as to one or more parcels of real estate described in a certain petition bearing cause No. . . . (fill in number of case) filed in the Circuit Court of . . . County, Missouri, at . . . (fill in city), on . . . , 20.., wherein a foreclosure of the lien of various delinquent tax bills is sought and a court order asked for the purpose of selling said real estate at a public sale for payment of all delinquent tax bills, together with interest, penalties, attorney's fees and costs. Publication of notice of such foreclosure was commenced on the . . . day of . . . , 20.., in . . . (here insert name of newspaper), a daily newspaper published in . . . (here insert name of city), Missouri.

Unless all delinquent taxes be paid upon the parcels of real estate described in said petition and said real estate redeemed prior to the time of the foreclosure sale of such real estate by the sheriff, the owner or any person claiming any right, title or interest in or to, or lien upon, any such parcels of real estate, shall be forever barred and foreclosed of all right, title and interest and equity of redemption in and to such parcels of real estate; provided, however, that any such persons shall have the right to file an answer in said suit on or before the . . . day of . . . , 20.., in the office of the Circuit Clerk and a copy thereof with the Delinquent Land Tax Attorney, setting forth in detail the nature and amount of the interest and any defense or objection to the foreclosure. Dated . . . . .  
...

..... Delinquent Land Tax Collector of Revenue  
Attorney

..... County, Missouri ..... Address Address

(L. 1943 p. 1029 § 18, A.L. 1949 p. 602)

**Affidavit of publication, evidentiary documents (first class charter counties).**

[141.460](#). Affidavits of publication of notice of foreclosure, and of posting, mailing, or other acts required by sections [141.210](#) to [141.810](#) shall be filed in the office of the circuit clerk prior to the trial, and when so filed shall constitute part of the evidentiary documents in the foreclosure suit. Such affidavits shall be prima facie evidence of the performance of the acts therein described, and may be so used in the trial of the suit, unless challenged by verified answer duly filed in the suit.

(L. 1943 p. 1029 § 19)

**Infants, disabled persons or convicts actions to foreclose, procedure(first class charter counties).**

[141.470](#). 1. If any infant, disabled person or convict in actual confinement shall file an answer, or if the disability of such person shall be called to the attention of the court, the court shall cause a copy of the letter notice of foreclosure described in section [141.450](#) to be forwarded by United States registered mail to the conservator of the disabled person or trustee of the convict, or if the disabled person has no conservator or the convict has no trustee the court shall appoint a guardian ad litem for the disabled person or convict to represent him in the suit.

2. Failure to appoint or notify a guardian, conservator, or trustee, or to appoint a guardian ad litem as herein provided, after the disability is called to the attention of the court, shall constitute error that may be reviewed on appeal but absent such appeal this shall not invalidate any judgment rendered under sections [141.210](#) to [141.810](#). The error may also be urged by any competent person who may take an appeal on behalf of the disabled person or convict.

(L. 1943 p. 1029 § 22, A.L. 1961 p. 463, A.L. 1983 S.B. 44 & 45)

**Tax bill, prima facie proof--court may conduct informalhearings--further duties of court.**

[141.480](#). 1. Upon the trial of the cause upon the question of foreclosure, the tax bill, whether general or special, issued by any taxing authority shall be prima facie proof that the tax described in the tax bill has been validly assessed at the time indicated by the tax bill and that the tax is unpaid. Absent any answer the court shall take the allegations of the petition as confessed. Any person alleging any jurisdictional defect or invalidity in the tax bill or in the sale thereof must particularly specify in his answer the defect or basis of invalidity, and must, upon trial, affirmatively establish such defense.

2. Prior to formal hearing, the court may conduct an informal hearing for the purpose of clarifying issues, and shall attempt to reach an agreement with the parties upon a stipulated statement of facts. The court shall hear the evidence offered by the collector or relator as the case may be, and by all answering parties, and shall determine the amount of each and every tax bill proved by the collector or any answering party, together with the amount of interest, penalties, attorney's fees and costs accruing upon each tax bill and the date from which interest began to accrue upon each tax bill and the rate thereof. The court shall hear evidence and determine every issue of law and of fact necessary to a complete adjudication of all tax liens asserted by any and every pleading, and may also hear evidence and determine any other issue of law or fact affecting any other right, title, or interest in or to, or lien upon, such real estate, sought to be enforced by any



party to the proceeding against any other party to the proceeding who has been served by process or publication as authorized by law, or who has voluntarily appeared, and shall determine the order and priority of the liens and of any other rights or interest put in issue by the pleadings.

3. After the court has first determined the validity of the tax liens of all tax bills affecting parcels of real estate described in the petition, the priorities of the respective tax bills and the amounts due thereon, including principal, interest, penalties, attorney's fees, and costs, the court shall thereupon enter judgment of foreclosure of such liens and fix the time and place of the foreclosure sale. The petition shall be dismissed as to any parcel of real estate redeemed prior to the time fixed for the sheriff's foreclosure sale as provided in sections [141.210](#) to [141.810](#) and sections [141.980](#) to [141.1015](#). If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold for a sum sufficient to fully pay the principal amount of all tax bills included in the judgment, together with interest, penalties, attorney's fees and costs, and for no more, and such sale is confirmed by the court, then all other proceedings as to such parcels of real estate shall be finally dismissed as to all parties and interests other than tax bill owners or holders; provided, however, that any parties seeking relief other than an interest in or lien upon the real estate may continue with said suit to a final adjudication of such other issues; provided, further, an appeal may be had as to any claim attacking the validity of the tax bill or bills or the priorities as to payment of proceeds of foreclosure sale. If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold for a sum greater than the total amount necessary to pay the principal amount of all tax bills included in the judgment, together with interest, penalties, attorney's fees and costs, and such sale is confirmed by the court, and no appeal is taken by any person claiming any right, title or interest in or to or lien upon said parcel of real estate or by any person or taxing authority owning or holding or claiming any right, title or interest in or to any tax bills within the time fixed by law for the filing of notice of appeal, the court shall thereupon order the sheriff to make distribution to the owners or holders of the respective tax bills included in the judgment of the amounts found to be due and in the order of priorities. Thereafter all proceedings in the suit shall be ordered by the court to be dismissed as to such persons or taxing authorities owning, holding or claiming any right, title, or interest in any such tax bill or bills so paid, and the case shall proceed as to any parties claiming any right, title, or interest in or lien upon the parcel of real estate affected by such tax bill or bills as to their respective claims to such surplus funds then remaining in the hands of the sheriff.

4. Whenever an answer is filed to the petition, as herein provided, a severance of the action as to all parcels of real estate affected by such answer shall be granted, and the issues raised by the petition and such answer shall be tried separate and apart from the other issues in the suit, but the granting of such severance shall not delay the trial or other disposition of any other issue in the case. A separate appeal may be taken from any action of the court affecting any right, title, or interest in or to, or lien upon, such real estate, other than issues of law and fact affecting the amount or validity of the lien of tax bills, but the proceeding to foreclose the lien of any tax bills shall not be stayed by such appeal. The trial shall be conducted by the court without the aid of a jury and the suit shall be in equity. This action shall take precedence over and shall be triable before any other action in equity affecting the title to such real estate, upon motion of any interested party.

(L. 1943 p. 1029 § 23, A.L. 1949 p. 602, A.L. 2012 H.B. 1659 & 1116)

**Rules of civil procedure in equity cases shall be followed (firstclass charter counties).**

[141.490](#). Except as herein provided, the rules of civil procedure in equity cases, in force at the time when any proceeding is had in the suit, shall be followed in all suits brought pursuant to sections [141.210](#) to [141.810](#).

(L. 1943 p. 1029 § 32)

**Judgment--content--limit on penalties, fees and interest--notice of judgment, requirements (first class charter counties).**

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

2. The collector may, at his option, cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, within thirty days after the rendering of such judgment, a brief notice of such judgment and the availability of a written redemption contract pursuant to section [141.530](#) to the persons named in the judgment as being the last known persons in whose names tax bills affecting the respective parcels of real estate described in such judgment were last billed or charged on the books of the collector, or the last known owner of record, if different, and to the addresses of such persons upon the records of the collector. The terms "restricted", "registered" or "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous place, where it will not be obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt or a statement by the postal authorities that the addressee refused to receive and receipt for such mail. If the notice is returned to the collector by the postal authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt for the notice as shown by the return receipt, then the collector shall make a search of the records maintained by the county, including those kept by the recorder of deeds, to discern the name and address of any person who, from such records, appears as a successor to the person to whom the original notice was addressed, and to cause another notice to be mailed to such person. The collector shall prepare and file with the circuit clerk prior to confirmation hearings an affidavit reciting to the court any name, address and serial number of the tract of real estate affected of any such notices of judgment that are undeliverable because of an addressee's refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail, or in the event that any name

or address does not appear on the records of the collector, then of that fact. The affidavit in addition to the recitals set forth above shall also state reason for the nondelivery of such notice.

(L. 1943 p. 1029 § 24, A.L. 1967 p. 224, A.L. 1982 H.B. 1351, et al.)

**Judgment of foreclosure, appeal, when--bond (first class charter counties).**

141.510. 1. The collector, any party, or anyone on behalf of any disabled person as defined in chapter 475 may appeal from the judgment of foreclosure. Such appeal must be taken within twenty days after the date of such judgment.

2. The collector, any taxing authority and anyone appealing on behalf of a disabled person may appeal without giving bond. The appeal of no other party shall be allowed unless such party gives a bond which shall be approved by the court. Such bond shall be in a penal sum to be fixed by the court and shall be conditioned that the appellant will prosecute his appeal with effect and without delay and that he will make good all damages and costs incurred by the appeal, including costs incurred by any party in printing briefs on appeal.

(L. 1943 p. 1029 § 30, A.L. 1983 S.B. 44 & 45)

**Waiting period before advertisement of sheriff's sale, exception if vacant residential property and redemption is barred--immediate sale when judgment becomes final (first class charter counties).**

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

2. If any such parcel of real estate be not redeemed, or if no written contract providing for redemption be made within six months after the date of the judgment of foreclosure, if no motion for rehearing be filed, and, if filed, within six months after such motion may have been overruled, or, if an appeal be taken from such judgment and the judgment be affirmed, within six months after the sheriff shall have been notified by any party to the suit that such judgment has been affirmed on appeal and that the mandate of the appellate court is on file with the circuit clerk, the sheriff shall commence to advertise the real estate described in the judgment and shall fix the date of sale within thirty days after the date of the first publication of the notice of sheriff's sale as herein provided, and shall at such sale proceed to sell the real estate.

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

waiting period shall not apply to such judgment and a sale under execution of the judgment shall be immediately held as provided under the applicable provisions of this chapter.

(L. 1943 p. 1029 § 25, A.L. 1992 H.B. 1434 & 1490)

### **Redemption by owner--installment payments--tolling of waitingperiod--exception.**

[141.530](#). 1. Except as otherwise provided in section [141.520](#), during such waiting period and at any time prior to the time of foreclosure sale by the sheriff, any interested party may redeem any parcel of real estate as provided by this chapter. During such waiting period and at any time prior to the time of foreclosure sale by the sheriff, the collector may, at the option of the party entitled to redeem, enter into a written redemption contract with any such party interested in any parcel of real estate, providing for payment in installments, monthly or bimonthly, of the delinquent tax bills, including interest, penalties, attorney's fees and costs charged against such parcel of real estate, provided, however, that in no instance shall such installments exceed twelve in number or extend more than twenty-four months next after any agreement for such installment payments shall have been entered into; provided further, that upon good cause being shown by the owner of any parcel of real estate occupied as a homestead, or in the case of improved real estate with an assessed valuation of not more than three thousand five hundred dollars, owned by an individual, the income from such property being a major factor in the total income of such individual, or by anyone on his behalf, the court may, in its discretion, fix the time and terms of payment in such contract to permit all of such installments to be paid within not longer than forty-eight months after any order or agreement as to installment payments shall have been made.

2. So long as such installments be paid according to the terms of the contract, the said six months' waiting period shall be extended, but if any installment be not paid when due, the extension of said waiting period shall be ended without notice, and the real estate shall forthwith be advertised for sale or included in the next notice of sheriff's foreclosure sale.

(L. 1943 p. 1029 § 25, A.L. 1998 H.B. 977 & 1608 and S.B. 778, A.L. 2012 H.B. 1659 & 1116)

### **Sale of parcel under tax foreclosure judgment stayed, when (JacksonCounty).**

[141.535](#). 1. In any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, the court shall stay the sale of any tax parcel to be sold under execution of a tax foreclosure judgment obtained under this chapter, which is the subject of an action filed under sections [447.620](#) to [447.640](#), provided that the party which has brought such an action has paid into the circuit court the principal amount of all land taxes then due and owing under the tax foreclosure judgment, exclusive of penalties, interest, attorney fees, and court costs, prior to the date of any proposed sale under execution. The party bringing such action shall provide written notice of the filing of the action to the court administrator and file with the circuit court in which the action is pending a certificate that such notice has been provided to the court administrator.

2. Upon the granting by the court of temporary possession of any property under section [447.632](#) and again upon the approval by the court of a sheriff's deed under section [447.625](#),

the circuit court shall direct payment to the county collector of all principal land taxes theretofore paid into the circuit court. In addition, in any order granting a sheriff's deed under section [447.625](#), the court shall also order the permanent extinguishment of liability against the grantee of the sheriff's deed, and all successors in interest; excepting however, any defendant in such action, for penalties, interest, attorney fees, and court costs arising from actions to collect delinquent land taxes due on the subject property. The funds paid into the court for land taxes shall then be paid to the county collector. If an owner of such a property moves the court for restoration of the subject property under section [447.638](#), the owner shall pay into the circuit court all land tax amounts currently due and owing on the property, including all statutory penalties, interest, attorney fees, and court costs retroactive to the date of accrual.

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

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

(L. 2010 H.B. 1316)

**Place of sale--form of advertisement--notice to be posted on land and sent to certain persons, procedure.**

[141.540](#). 1. In any county at a certain front door of whose courthouse sales of real estate are customarily made by the sheriff under execution, the sheriff shall advertise for sale and sell the respective parcels of real estate ordered sold by him or her pursuant to any judgment of foreclosure by any court pursuant to sections [141.210](#) to [141.810](#) at any of such courthouses, but the sale of such parcels of real estate shall be held at the same front door as sales of real estate are customarily made by the sheriff under execution.

2. Such advertisements may include more than one parcel of real estate, and shall be in substantially the following form:

NOTICE OF SHERIFF'S SALE UNDER JUDGMENT OF FORECLOSURE OF LIENS FOR DELINQUENT LAND TAXES

No. . . . . In the Circuit Court of . . . . . County, Missouri. In the Matter of Foreclosure of Liens for Delinquent Land Taxes Collector of Revenue of . . . . . County, Missouri, Plaintiff, vs. Parcels of Land encumbered with Delinquent Tax Liens, Defendants.

WHEREAS, judgment has been rendered against parcels of real estate for taxes, interest, penalties, attorney's fees and costs with the serial numbers of each parcel of real estate, the description thereof, the name of the person appearing in the petition in the suit, and the total amount of the judgment against each such parcel for taxes, interest, penalties, attorney's fees and costs, all as set out in said judgment and described in each case, respectively, as follows: (Here set out the

respective serial numbers, descriptions, names and total amounts of each judgment, next above referred to.) and,

WHEREAS, such judgment orders such real estate sold by the undersigned sheriff, to satisfy the total amount of such judgment, including interest, penalties, attorney's fees and costs,

NOW, THEREFORE,

Public Notice is hereby given that I . . . . ., Sheriff of . . . . . County, Missouri, will sell such real estate, parcel by parcel, at public auction, to the highest bidder, for cash, between the hours of nine o'clock A.M. and five o'clock P.M., at the . . . . . front door of the . . . . . County Courthouse in . . . . ., Missouri, on . . . . ., the . . . . . day of . . . . ., 20., and continuing from day to day thereafter, to satisfy the judgment as to each respective parcel of real estate sold. If no acceptable bids are received as to any parcel of real estate, said parcel shall be sold to the Land Trust of . . . . . (insert name of County), Missouri or Land Bank of the City of . . . . . (insert name of municipality), Missouri.

Any bid received shall be subject to confirmation by the court. . . . .  
Sheriff of . . . . . County, Missouri . . . . . Delinquent Land  
Tax Attorney Address: . . . . . First Publication . . . . ., 20. . .

3. Such advertisement shall be published four times, once a week, upon the same day of each week during successive weeks prior to the date of such sale, in a daily newspaper of general circulation regularly published in the county, qualified according to law for the publication of public notices and advertisements.

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

5. The collector shall, concurrently with the beginning of the publication of sale, cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, a brief notice of the date, location, and time of sale of property in foreclosure of tax liens pursuant to sections [141.210](#) to [141.810](#), to the persons named in the petition as being the last known persons in whose names tax bills affecting the respective parcels of real estate described in said petition were last billed or charged on the books of the collector, or the last known owner of record, if different, and to the addresses of said persons upon said records of the collector. The terms "restricted", "registered" or "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous place, where it will not be obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt or a statement by the postal authorities that the addressee refused to receive and receipt for such mail. If the notice is returned to

the collector by the postal authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt for the notice as shown by the return receipt, then the collector shall make a search of the records maintained by the county, including those kept by the recorder of deeds, to discern the name and address of any person who, from such records, appears as a successor to the person to whom the original notice was addressed, and to cause another notice to be mailed to such person. The collector shall prepare and file with the circuit clerk prior to confirmation hearings an affidavit reciting to the court any name, address and serial number of the tract of real estate affected of any such notices of sale that are undeliverable because of an addressee's refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail, or in the event that any name or address does not appear on the records of the collector, then of that fact. The affidavit in addition to the recitals set forth above shall also state reason for the nondelivery of such notice.

6. The collector may, at his or her option, concurrently with the beginning of the publication of sale, cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, a brief notice of the date, location, and time of sale of property in foreclosure of tax liens pursuant to sections [141.210](#) to [141.810](#), to the mortgagee or security holder, if known, of the respective parcels of real estate described in said petition, and to the addressee of such mortgagee or security holder according to the records of the collector. The terms "restricted", "registered" or "certified mail" as used in this section mean mail which carries on the face thereof in a conspicuous place, where it will not be obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt or a statement by the postal authorities that the addressee refused to receive and receipt for such mail. If the notice is returned to the collector by the postal authorities as undeliverable for reasons other than the refusal by the addressee to receive and receipt for the notice as shown by the return receipt, then the collector shall make a search of the records maintained by the county, including those kept by the recorder of deeds, to discern the name and address of any security holder who, from such records, appears as a successor to the security holder to whom the original notice was addressed, and to cause another notice to be mailed to such security holder. The collector shall prepare and file with the circuit clerk prior to confirmation hearings an affidavit reciting to the court any name, address and serial number of the tract of real estate affected by any such notices of sale that are undeliverable because of an addressee's refusal to receive and receipt for the same, or of any notice otherwise nondeliverable by mail, and stating the reason for the nondelivery of such notice.

(L. 1943 p. 1029 § 26, A.L. 1945 p. 1761, A.L. 1982 H.B. 1351, et al., A.L. 2000 H.B. 1238 merged with S.B. 894, A.L. 2012 H.B. 1659 & 1116)

\*Section [141.550](#), subsection 2, provides time of sale to be between nine o'clock a.m. and five o'clock p.m.

**Conduct of sale--interests conveyed--special sale procedures for certain counties, certain owners prohibited from bidding--cost of publication.**

[141.550](#). 1. The sale shall be conducted, the sheriff's return thereof made, and the sheriff's deed pursuant to the sale executed, all as provided in the case of sales of real estate taken under

execution except as otherwise provided in sections [141.210](#) to [141.810](#), and provided that such sale need not occur during the term of court or while the court is in session.

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

(1) The sale shall be held on the day for which it is advertised, between the hours of nine\* o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the judgment as to each respective parcel of real estate sold;

(2) The sale shall be conducted publicly, by auction, for ready money. The highest bidder shall be the purchaser unless the highest bid is less than the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon. No person shall be eligible to bid at the time of the sale unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction of the official charged by law with conducting the sale that he or she is not the owner of any parcel of real estate in the county which is affected by a tax bill which has been delinquent for more than six months and is not the owner of any parcel of real property with two or more violations of the municipality's building or housing codes. A prospective bidder may make such a demonstration by presenting statements from the appropriate collection and code enforcement officials of the municipality. Notwithstanding this provision, any taxing authority or land bank agency shall be eligible to bid at any sale conducted under this section without making such a demonstration.

3. Such sale shall convey the whole interest of every person having or claiming any right, title or interest in or lien upon such real estate, whether such person has answered or not, subject to rights-of-way thereon of public utilities upon which tax has been otherwise paid, and subject to the lien thereon, if any, of the United States of America.

4. The collector shall advance the sums necessary to pay for the publication of all advertisements required by sections [141.210](#) to [141.810](#) and shall be allowed credit therefor in his or her accounts with the county. The collector shall give credit in such accounts for all such advances recovered by him or her. Such expenses of publication shall be apportioned pro rata among and taxed as costs against the respective parcels of real estate described in the judgment; provided, however, that none of the costs herein enumerated, including the costs of publication, shall constitute any lien upon the real estate after such sale.

(L. 1943 p. 1029 § 26, A.L. 1945 p. 1761, A.L. 1998 H.B. 977 & 1608, S.B. 778, A.L. 2000 H.B. 1238 and A.L. 2000 S.B. 894, A.L. 2011 H.B. 315, A.L. 2012 H.B. 1659 & 1116)

\*See section [141.540](#), subsection 4, which provides for sale of property at ten o'clock a.m.

#### **Daily adjournment of sale by sheriff--sale to trustees.**

[141.560](#). 1. If, when the sheriff offers the respective parcels of real estate for sale, there be no bidders for any parcel, or there be insufficient time or opportunity to sell all of the parcels of real estate so advertised, the sheriff shall adjourn such sale from day to day at the same place and



commencing at the same hour as when first offered and shall announce that such real estate will be offered or reoffered for sale at such time and place.

2. With respect to any parcel of real estate not located wholly within a municipality that is an appointing authority under section [141.981](#), in the event no bid equal to the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon shall be received at such sale after any parcel of real estate has been offered for sale on three different days, which need not be successive, the land trustees shall be deemed to have bid the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due, and if no other bid be then received by the sheriff in excess of the bid of the trustees, and the sheriff shall so announce at the sale, then the bid of the trustees shall be announced as accepted. The sheriff shall report any such bid or bids so made by the land trustees in the same way as his report of other bids is made. The land trust shall pay any penalties, attorney's fees or costs included in the judgment of foreclosure of such parcel of real estate, when such parcel is sold or otherwise disposed of by the land trust. Upon confirmation by the court of such bid at such sale by such land trustees, the collector shall mark the tax bills so bid by the land trustees as "cancelled by sale to the land trust" and shall take credit for the full amount of such tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on his books and in his statements with any other taxing authorities.

3. With respect to any parcel of real estate located wholly within a municipality that is an appointing authority under section [141.981](#), in the event no bid equal to the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon shall be received at such sale after such parcel of real estate has been offered for sale on three different days, which need not be successive, the land bank agency for which said municipality is an appointing authority shall be deemed to have bid the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due, and the sheriff shall so announce at the sale, then the bid of the land bank agency shall be announced as accepted. The sheriff shall report any such bid or bids so made by such land bank agency in the same way as his report of other bids is made. Upon confirmation by the court of such bid at such sale by such land bank agency, the collector shall mark the tax bills so bid by such land bank agency as "cancelled by sale to the land bank" and shall take credit for the full amount of such tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on his books and in his statements with any other taxing authorities.

(L. 1943 p. 1029 § 27, A.L. 1945 p. 1761, A.L. 1949 p. 602, A.L. 2012 H.B. 1659 & 1116)

#### **What title vests on sale.**

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

sale under subdivision (2) of subsection 2 of section [141.550](#) shall be held in trust for the tax bill owners and taxing authorities having an interest in any tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure.

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

(L. 1943 p. 1029 § 27, A.L. 1945 p. 1761, A.L. 1983 S.B. 44 & 45, A.L. 2012 H.B. 1659 & 1116)

(2002) City's right to proceed against property for satisfaction of city's demolition debt was extinguished upon confirmation of tax sale, and thus lien securing that right after sale was effectively barred. *Dean Realty Co. v. City of Kansas City*, 85 S.W.3d 83 (Mo.App.W.D.).

### **Confirmation or disapproval of sale by court--proceeds applied, how.**

[141.580](#). 1. After the sheriff sells any parcel of real estate, the court shall, upon its own motion or upon motion of any interested party, set the cause down for hearing to confirm the foreclosure sale thereof, even though such parcels are not all of the parcels of real estate described in the notice of sheriff's foreclosure sale. At the time of such hearing, the sheriff shall make report of the sale, and the court shall hear evidence of the value of the property offered on behalf of any interested party to the suit, and shall forthwith determine whether an adequate consideration has been paid for each such parcel.

2. For this purpose the court shall have power to summon any city or county official or any private person to testify as to the reasonable value of the property, and if the court finds that adequate consideration has been paid, the court shall confirm the sale and order the sheriff to issue a deed to the purchaser. If the court finds that the consideration paid is inadequate, the court shall confirm the sale if the purchaser increases his bid to such amount as the court deems to be adequate and makes such additional payment, or if all tax bills included in the judgment, interest,

penalties, attorney's fees and costs then due thereon are not paid in full by one or more interested parties to the suit. If the court finds that the consideration is inadequate, but the purchaser declines to increase his bid to such amount as the court deems adequate and make such additional payment, then the sale shall be disapproved if all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon are paid in full by one or more interested parties to the suit, the lien of the judgment continued, and such parcel of real estate shall be again advertised and offered for sale by the sheriff to the highest bidder at public auction for cash at any subsequent sheriff's foreclosure sale. Unless the court requires evidence of the value of the property conveyed to land trust or a land bank agency, none shall be required, and the amount bid by the land trustees or such land bank agency shall be deemed adequate consideration.

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

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

(2) To the payment of all costs including appraiser's fee and attorney's fees;

(3) To the payment of all tax bills adjudged to be due in the order of their priority, including principal, interest and penalties thereon.

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

4. If there are any funds remaining of the proceeds after the sheriff's sale and after the distribution of such funds as herein set out and no person entitled to any such funds, whether or not a party to the suit, shall, within two years after such sale, appear and claim the funds, they shall be distributed to the appropriate taxing authorities.

(L. 1943 p. 1029 § 28, A.L. 1949 p. 602, A.L. 1967 p. 224, A.L. 1982 H.B. 1351, et al., A.L. 2012 H.B. 1659 & 1116)

#### **Appeal from confirmation or disapproval of sale (first class chartercounties).**

[141.590](#). The collector or any interested person or anyone on behalf of any disabled person as defined in chapter 475 may appeal from the judgment confirming or disapproving the sheriff's sale and the distribution made thereafter; provided, however, no question can be raised upon such appeal that could have been raised upon an appeal from the judgment of foreclosure. Such appeals must be taken within twenty days after the date of such judgment. The necessity for giving bond and the provisions thereof shall be the same as in cases of appeal from a judgment of foreclosure.

(L. 1943 p. 1029 § 31, A.L. 1949 p. 602, A.L. 1983 S.B. 44 & 45)

### **Performance of sheriff's duties by deputy (first class charter counties).**

[141.600](#). Any lawfully appointed deputy sheriff may perform all acts and things herein required to be done by the sheriff, including the conduct of any sales, reports of such sales and the issuance of deeds according to the order of the court, in the name of and with like effect as the sheriff himself might do, and the salary and expenses of such deputy sheriff or deputy sheriffs shall be paid semimonthly by the collector to the sheriff in lieu of all other costs or fees payable to the sheriff, upon certified itemized requisition from the sheriff.

(L. 1943 p. 1029 § 21)

### **Court administrator's, sheriff's deed, effect--action to set aside, limitations (charter counties).**

[141.610](#). Each court administrator's or sheriff's deed given pursuant to the provisions of the land tax collection law shall be presumptive evidence that the suit and all proceedings therein and all proceedings prior thereto from and including assessment of the lands affected thereby and all notices required by law were regular and in accordance with all provisions of the law relating thereto. The court administrator or sheriff shall record its deed and shall collect said recording fee at the time of sale. After one year from the date of the court administrator's foreclosure sale, the presumption shall be conclusive pursuant to sections [141.210](#) to [141.810](#). Notwithstanding section [516.010](#), no suit to set aside or to attack the validity of any such court administrator's or sheriff's deed shall be commenced or maintained unless the suit is filed within one year from the date of the court administrator's foreclosure sale.

(L. 1949 p. 602 § 47.1, A.L. 2000 H.B. 1238 merged with S.B. 894, A.L. 2002 H.B. 1634)

### **Imposition of suit penalty of five percent--disposition (first class charter counties).**

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

2. The collector shall set up a separate fund in his accounts to which he shall credit such five percent suit penalties when paid, together with all other penalties and costs recovered under this action, and shall retain such portion thereof as may be needed for the purpose of paying the expenses and costs required to be advanced under sections [141.210](#) to [141.810](#), including compensation to the delinquent land tax attorney, his assistants, and stenographic and clerical help, and funds for the costs of publication, notices, for court costs, sheriff's expenses and other costs hereunder, and shall transfer the remainder of such funds annually, on January first of each year, to the land trustees for the use and expenses of the land trust.

(L. 1943 p. 1029 § 33)

### **Attorney's fees (first class charter counties).**

[141.630](#). Attorney's fees charged against each delinquent tax bill or parcel of real estate in any action brought under sections [141.210](#) to [141.810](#) shall be in the sum of five percent of the amount of taxes actually collected and paid into the treasury after judgment is obtained or if such taxes are paid before judgment, but after suit is instituted, two percent of all sums collected and paid into the treasury; and an additional sum in the amount of five dollars for each suit where publication is necessary, which amounts shall be taxed\* and collected as other costs.

(L. 1943 p. 1029 § 47, A.L. 1945 p. 1761, A. 1949 S.B. 1024, A.L. 1982 H.B. 1351, et al.)

\*Word "taxes" appears in original rolls.

#### **Collector's commission (first class charter counties).**

[141.640](#). Upon the filing of any delinquent tax bill or bills or any list thereof with the collector, as provided in sections [141.210](#) to [141.810](#), there shall be imposed and charged on each such tax bill the fee authorized under section [52.290](#) as an additional penalty and part of the lien thereof to be paid to the collector on all such tax bills collected by him, which fee shall be collected from the party redeeming the parcel of real estate upon which the tax bill is a lien, and shall be accounted for by the collector as other similar penalties are collected by him on delinquent land taxes upon which suit has not been filed, or, if filed, was not filed under the provisions of sections [141.210](#) to [141.810](#).

(L. 1943 p. 1029 § 35, A.L. 2007 S.B. 22 merged with S.B. 497)

#### **Apportionment of costs--costs on redemption--how credited (first class charter counties).**

[141.650](#). 1. All costs, including costs of publishing any notices, and any court costs, shall be apportioned among the respective tax bills on a pro rata basis.

2. If any party redeems any parcel of real estate from the lien of any tax bill, such party shall, in addition to all other amounts then due, including principal, interest, attorney's fees and costs, also pay costs to the collector as follows:

(1) Fifty cents per parcel of real estate for issuance of certificate of redemption;

(2) One dollar per parcel of real estate, if notice of publication has been commenced;

(3) An additional one dollar per parcel of real estate if notice of sheriff's foreclosure sale has been commenced;

(4) One dollar per parcel of real estate to be paid by the collector to the circuit clerk in full payment of his costs for entering dismissal as to the tax bill affecting any said parcel of real estate.

3. The collector shall credit these costs to the proper accounts and out of such costs shall be reimbursed for advances made on account thereof as otherwise provided in sections [141.210](#) to [141.810](#).

(L. 1943 p. 1029 § 34)

### **Costs, how taxed (first class charter counties).**

[141.660](#). No costs shall be taxed against the collector or any intervening taxing authority; otherwise costs shall be taxed in the manner that costs are ordinarily taxed, except as otherwise provided in sections [141.210](#) to [141.810](#).

(L. 1943 p. 1029 § 29)

### **Collector protected from all loss, cost, damages and expenses(first class charter counties).**

[141.670](#). Any taxing authority or the owner or holder of any tax bill or bills, filing any list or lists of unpaid tax bills with the collector, shall protect, defend, indemnify and hold the collector harmless from any and all loss, cost, damage, or expense which such collector may incur or for which he may be liable, by reason of any error, mistake, omission or any other act rendering the collector liable to suit made by such taxing authority or the owner or holder of any such tax bill in the preparation and filing of such list or lists of tax bills with the collector.

(L. 1943 p. 1029 § 50)

### **Application of law, limitations on (first class charter counties).**

[141.680](#). 1. The remedies and procedures set forth in sections [141.210](#) to [141.810](#) shall be the exclusive remedies and procedures available for the collection of delinquent and back land taxes in a county electing to come under or which has come under their authority. Sections [141.210](#) to [141.810](#) shall not be affected nor infringed upon by any other laws or parts of law in conflict herewith.

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

3. At the option of the taxing authority or tax bill owner, all claims for land taxes against any parcel of real estate, which has been included in any petition filed under this law, where such taxes have become due and payable after any tax list or petition thereon has been filed, may be asserted by amended petition or by answer filed before judgment, and, if allowed by the court, shall be included in the judgment against such parcel of real estate.

(L. 1943 p. 1029 § 52, A.L. 1945 p. 1761, A. 1949 S.B. 1024, A.L. 1982 H.B. 1351, et al.)

### **Invalidity of law not to affect foreclosure proceedings(first class charter counties).**

[141.690](#). Should the provisions of sections [141.210](#) to [141.810](#), or any section or part thereof, be held at any time to be in conflict or inconsistent with the provisions of any law now or subsequently enacted, or in conflict or inconsistent with the constitution of this state, the same shall not invalidate or in any way affect any proceedings for foreclosure in rem under the provisions of said sections, which have been instituted or which shall have been instituted prior to the time of such

ruling or decision, but such actions or proceedings may be prosecuted and completed in full the same as though all of said sections and parts were as valid as at the time of the institution of such proceedings.

(L. 1945 p. 1926 § 52.1)

### **Creation of land trust--powers, generally (first class charter counties).**

[141.700](#). There is hereby created a commission for the management, sale and other disposition of tax delinquent lands, which commission shall be known as "The Land Trust of ..... County, Missouri", and the members thereof shall be known as land trustees. Such land trust shall have and exercise all the powers that are conferred by sections [141.210](#) to [141.810](#) necessary and incidental to the effective management, sale or other disposition of real estate acquired under and by virtue of the foreclosure of the lien for delinquent real estate taxes, as provided in said sections, and in the exercise of such powers, the land trust shall be deemed to be a public corporation acting in a governmental capacity.

(L. 1943 p. 1029 § 36, A.L. 1949 p. 602)

### **Beneficiaries of land trust (charter counties and certain firstclass counties).**

[141.710](#). The beneficiaries of the land trust shall be the taxing authorities which impose real estate taxes on the land trust property at the time of its sale.

(L. 1943 p. 1029 § 49, A.L. 2004 H.B. 975)

### **Composition of landtrust--terms--qualifications--vacancies--compensation--removal.**

[141.720](#). 1. The land trust shall be composed of three members, one of whom shall be appointed by the county, as directed by the county executive, or if the county does not have a county executive, as directed by the county commission of the county, one of whom shall be appointed by the municipality in the county which is not an appointing authority under section [141.981](#) and then has the largest population according to the last preceding federal decennial census, and one of whom shall be appointed by the school district in the county which is not an appointing authority under section [141.981](#) and then has the largest population according to such census in the county. If any appointing authority under this section fails to make any appointment of a land trustee after any term expires, then the appointment shall be made by the county.

2. The terms of office of the land trustees shall be for four years each, except the terms of the first land trustees who shall be appointed by the foregoing appointing authorities, respectively, not sooner than twelve months and not later than eighteen months after sections [141.210](#) to [141.810](#) take effect; provided, however, that the term of any land trustee appointed by a municipality or school district that becomes an appointing authority of a land bank agency under section [141.981](#) shall terminate and such municipality and such school district shall cease to be appointing authorities for such land trust under this section upon the completion of all transfers to the land bank agency from the land trust required under subsection 1 of

section [141.984](#) or one year after the effective date of the ordinance or resolution establishing the land bank agency, whichever is the first to occur.

3. Each land trustee shall have been a resident of the county for at least five years next prior to appointment, shall not hold other salaried or compensated public office by election or appointment during service as land trustee, the duties of which would in any way conflict with his duties as land trustee, and shall have had at least ten years experience in the management or sale of real estate.

4. Of the first land trustees appointed under sections [141.210](#) to [141.810](#), the land trustee appointed by the county commission shall serve for a term ending February 1, 1946, the land trustee appointed by the board of directors of the school district then having the largest population in the county shall serve for a term expiring February 1, 1947, and the land trustee appointed by the city council of the city then having the largest population in the county shall serve for a term expiring February 1, 1948. Each land trustee shall serve until his successor has been appointed and qualified.

5. Any vacancy in the office of land trustee shall be filled for the unexpired term by the same appointing authority which made the original appointment. If any appointing authority fails to make any appointment of a land trustee within the time the first appointments are required by sections [141.210](#) to [141.810](#) to be made, or within thirty days after any term expires or vacancy occurs, then the appointment shall be made by the county.

6. The members shall receive for their services as land trustees a salary of two thousand four hundred dollars per year.

7. Each land trustee may be removed for cause by the respective appointing authority, after public hearing, if requested by the land trustee, and an opportunity to be represented by counsel and to present evidence is afforded the trustee.

(L. 1943 p. 1029 § 37, A.L. 1963 p. 189, A.L. 2002 H.B. 1634, A.L. 2012 H.B. 1659 & 1116)

#### **Officers of land trust--bond--oath (first class charter counties).**

[141.730](#). 1. Such land trustees shall meet immediately after all three have been appointed and qualified and shall select a chairman, a vice chairman, a secretary, and an assistant secretary, who need not be a trustee.

2. Such trustees shall each furnish a surety bond in a penal sum not to exceed twenty-five thousand dollars to be approved by the collector, the premium on such bond to be advanced by the collector out of the county funds. Such bond must be issued by a surety company licensed to do business in the state of Missouri, which bond shall be deposited with the county clerk of such county, and shall be conditioned to guarantee the faithful performance of their duties hereunder, and shall be written to cover all the trustees.

3. Before entering upon the duties of his office, each trustee shall take and subscribe to the following oath:

State of Missouri,)



) ss County of . . . . .)

I, . . . . , do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Missouri; that I will faithfully and impartially discharge my duties as a member of the Land Trust of . . . . County, Missouri; that I will, according to my best knowledge and judgment, administer such tax delinquent lands held by me in trust, according to the laws of this state and for the benefit of the public bodies and the tax bill owners which I represent, so help me God.

. . . . . Subscribed and sworn to this . . . . . day of . . . . ., 20. My commission expires: . . . . .

. . . . .

Notary Public

(L. 1943 p. 1029 § 38)

**Commissioner and employees of the board of land trustees--duties,compensation--bond (first class charter counties).**

141.740. 1. The board of land trustees may appoint a land commissioner and such other employees and the attorneys that are required who are deemed necessary to carry out the responsibilities and duties herein imposed and may set the salaries and employee benefits and such other reasonable and proper costs and expenses as are related thereto.

2. The land commissioner shall furnish a surety bond at the expense of the land trust in a penal sum of not less than ten thousand dollars, to be approved by the land trustees, conditioned to guarantee the faithful performance of his duties. The bond shall be filed with the county clerk of the county.

3. The land commissioner, who shall be a person experienced in the management and sale of real estate, shall be executive officer and administrator of the land trust and shall manage all of its business, under the supervision, direction and control of the trustees.

(L. 1943 p. 1029 § 39, A.L. 1951 p. 841, A.L. 1957 p. 788, A.L. 1963 p. 189, A.L. 1979 S.B. 66, A.L. 1982 S.B. 641)

**Land trust, seal, powers, conveyances (charter counties).**

141.750. 1. Such land trust shall be a continuing body and shall have and adopt an official seal which shall bear on its face the words "Land Trust of ..... County, Missouri", "Seal", and shall have the power to sue and issue deeds in its name, which deed shall be signed by the chairman or vice chairman, and attested by the secretary or assistant secretary and the official seal of the land trust affixed thereon, and shall have the general power to administer its business as any other corporate body.

2. The land trust may convey title to any real estate sold or conveyed by it by general or special warranty deed, and may convey an absolute title in fee simple, without in any case procuring any consent, conveyance or other instrument from the beneficiaries for which it acts; provided, however, that each such deed shall recite whether the selling price represents a consideration equal to or in excess of two-thirds of the appraised value of such real estate so sold or conveyed, and if such selling price represents a consideration less than two-thirds of the appraised value of said real estate, then the land trustees shall first procure the consent thereto of not less than two of the three appointing authorities, which consent shall be evidenced by a copy of the action of each such appointing authority duly certified to by its clerk or secretary attached to and made a part of said deed, except the land trust may sell or convey a vacant residential tract of land containing four thousand square feet or less with an assessed value of less than two hundred fifty dollars to the owner or owners of residential property contiguous to the tract being sold for a price equal to fifty percent of the assessed value of the tract without first obtaining an appraisal of the tract.

(L. 1943 p. 1029 § 40, A.L. 2002 H.B. 1634)

**Administration of delinquent tax lands by trust (charter counties and certain first class counties).**

141.760. It shall be the duty of such land trust to administer the tax delinquent lands, as follows:

(1) Such land trust shall immediately assume possession and control of all real estate acquired by it under the provisions of sections 141.210 to 141.810, cause the land commissioner to proceed to inventory such land, and thereafter keep and maintain a perpetual inventory of such real estate;

(2) It shall, upon recommendation of the land commissioner, classify such land as to its use, into the following three classifications:

(a) Suitable for private use;

(b) Suitable for public use;

(c) Not usable in its present condition or situation and held as a public land reserve;

(3) Such land trust shall make every effort to return land in classification (a) to such private ownership and use as soon as possible; to offer land classified in class (b) to any public body which shall indicate a need or a use therefor; the price and terms, in each case, to be in the sole discretion of the land trustees, subject to the provisions of subdivision (4) hereof; and shall study and make recommendations to taxing authorities as to possible use of real estate classified in class (c). In furtherance of this object such land trust shall have access to any and all records in any city or county office at any time and may call upon any and all city and county officers, departments, boards, planning commissions or other commissions for studies, statistics or recommendations. Such land trust shall prepare a list of all land in class (a), which list shall be corrected and amended from time to time in the discretion of the trustees. Such trustees may make a charge, not to exceed the actual cost of documentation and duplication, for each copy of such list which money shall be used to help defray the costs of preparing such list. Any person may purchase a copy of such list. Any real estate agent or broker licensed to do business in the county may when authorized by the

trustees sell any such property upon the terms and conditions imposed by the trustees, and the trustees are authorized and empowered to pay reasonable real estate commissions; and provided that nothing herein shall prohibit the trustees from selling or exchanging any such real estate directly to or with any purchaser;

(4) Such land trustees shall have power, and it shall be their duty, to manage, maintain, protect, rent, lease, repair, insure, alter, sell, trade, exchange or otherwise dispose of any such real estate, on such terms and conditions as may be determined in the sole discretion of the trustees. Said trustees may sell for cash or for terms of not less than ten percent cash at time of purchase, and the balance to be paid within not more than fifteen years from the time of such purchasing agreement, with interest at a legal rate, which sale shall be represented by contract for a deed or by purchaser's note, secured by mortgage or deed of trust on such real estate. Such land trustees may assemble tracts or parcels of real estate for public parks or other public purposes and to such end may exchange parcels, and otherwise effectuate such purposes by agreement with any taxing authority;

(5) Such land trust shall adopt rules and regulations in harmony with sections [141.210](#) to [141.810](#), and shall keep records of all its transactions, which records shall be open to inspection of any taxing authority in the county at any time. There shall be an annual audit of the affairs, accounts, expenses, and financial transactions of such land trust by certified public accountants as of December thirty-first of each year, which accountants shall be employed by the trustees on or before November first of each year, and certified copies thereof shall be furnished to the appointing authorities described in section [141.720](#), and shall be available for public inspection at the offices of such appointing authorities.

(L. 1943 p. 1029 § 41, A.L. 2004 H.B. 975)

**Sale of land trust property classified as residential improvement--condition of sale, time limitation--failure to comply, damages--judicial foreclosure or right of reentry, procedure (first class charter counties).**

[141.765](#). As a condition of the sale or other authorized conveyance of ownership of any unimproved parcel of land classified as residential property owned by the land trust to a private owner, (unless the owner owns an adjacent improved parcel) such owner may be required to enter into a contract with the land trust stipulating that such owner or his successor agree that the parcel of land shall, within three years of such sale, \* either be improved by a nontemporary structure or returned to the land trust by special warranty deed. The contract shall further state that if the private owner fails to comply with the stipulation he shall be liable to the land trust for damages at the rate of one hundred dollars per month accruing on the first day of each month after the termination of the three-year period so long as the private owner fails to convey the parcel to the land trust. The performance of such agreement shall be secured by a deed of trust or other lien encumbering the parcel. If the land trust finds by resolution that the terms of the agreement have not been satisfied, the land trust shall be authorized to bring suit to recover damages for the breach and to redeem the ownership of such property without consideration or compensation by seeking a judicial foreclosure of such agreement pursuant to sections [443.190](#) to [443.260](#), except that upon final judgment of the court, title shall revert to the land trust without necessity of sale. Notwithstanding section [141.750](#),

the original deed conveying title to the private owner shall contain a possibility of reverter upon the condition that the private owner fails to comply with the terms of the contract, with a right of reentry retained by the land trust. As an alternative to, or in addition to, seeking a judicial foreclosure, the land trust may exercise the right of reentry pursuant to chapter 524, chapter 527, or chapter 534. The land trust shall assume title to the land by filing a copy of the judgment with the recorder of deeds in the county where the property is located. Any property redeemed by the land trust under the provisions of this section shall be administered in the same manner as other property sold to the land trust.

(L. 1992 H.B. 1434 & 1490)

\*Word "shall" appears here in original rolls.

**Annual budget--public hearing--administrative costs, how paid--fiscal year--payment of claim by land trust--performance audits permitted, when.**

141.770. 1. Each annual budget of the land trust shall be itemized as to objects and purposes of expenditure, prepared not later than October first of each year with copies delivered to the appointing authorities of such land trust under section 141.720, and shall include therein only such appropriations as shall be deemed necessary to meet the reasonable expenses of the land trust during the forthcoming fiscal year. That budget shall not become the required annual budget of the land trust unless and until it has been approved by the governing bodies of the appointing authorities of such land trust under section 141.720. If any of the governing bodies of the appointing authorities of such land trust under section 141.720 fail to notify the land trust in writing of any objections to the proposed annual budget on or before November twentieth, then such failure or failures to object shall be deemed approval. In the event objections have been made and a budget for the fiscal year beginning January first has not been approved by the governing bodies of the appointing authorities of such land trust under section 141.720 on or before January first, then the budget for the previous fiscal year shall become the approved budget for that fiscal year. Any unexpended funds from the preceding fiscal year shall be deducted from the amounts needed to meet the budget requirements of the forthcoming year.

2. Copies of the budget shall be made available to the public on or before October tenth, and a public hearing shall be had thereon prior to October twentieth, in each year. The approved and adopted budget may be amended by the trustee members only with the approval of the governing bodies of the appointing authorities of such land trust under section 141.720.

3. If at any time there are not sufficient funds available to pay the salaries and other expenses of such land trust and of its employees, incident to the administration of sections 141.210 to 141.810, including any expenditures authorized by section 141.760, funds sufficient to pay such expenses shall be advanced and paid to the land trust upon its requisition therefor, seven percent thereof by the county commission of the county in which such land trust operates, and the other ninety-three percent by all of the taxing authorities in such county that are not appointing authorities for a land bank agency under section 141.981 and all municipalities and school districts in such county that are appointing authorities for a land bank agency under

section [141.981](#) and are appointing authorities for such land trust under section [141.720](#), in proportion to the product of their respective tax levy rates and the assessed valuations of the properties then in the land trust inventory located within their respective taxing jurisdictions. The land trust shall have power to requisition such funds in an amount not to exceed twenty-five percent of the total annual budget of the land trust from such sources for that fiscal year of the land trust for which there are not sufficient funds otherwise available to pay the salaries and other expenses of the land trust, but any amount in excess of twenty-five percent of the total annual budget in any fiscal year may be requisitioned by and paid to the land trust only if such additional sums are agreed to and approved by the county and such other taxing authorities. All moneys so requisitioned shall be paid in a lump sum within thirty days after such requisition or the commencement of the fiscal year of the land trust for which such requisition is made, whichever is later, by the county paying seven percent thereof due from the county under this section and advancing the remaining ninety-three percent due from other taxing authorities under this section on behalf of such other taxing authorities, and such amounts so paid shall be deposited to the credit of the land trust in some bank or trust company, subject to withdrawal by warrant as herein provided. Amounts advanced by the county on behalf of any taxing authority under this section shall be reimbursed to the county upon demand by the county or by the county withholding such amounts from distributions of tax moneys to such taxing authority.

4. The fiscal year of the land trust shall commence on January first of each year. Such land trust shall audit all claims for the expenditure of money, and shall, acting by the chairman or vice chairman thereof, draw warrants therefor from time to time.

5. No warrant for the payment of any claim shall be drawn by such land trust until such claim shall have been approved by the land commissioner and shall bear the commissioner's certificate that there is a sufficient unencumbered balance in the proper appropriation and sufficient unexpended cash available for the payment thereof. For any certification contrary thereto, such land commissioner shall be liable personally and on the commissioner's official bond for the amounts so certified, and shall thereupon be promptly removed from office by the land trustees.

6. In addition to the annual audit provided for in section [141.760](#), the land trust may be performance audited at any time by the state auditor or by the auditor of any home rule city with more than four hundred thousand inhabitants and located in more than one county that is a member of the land trust. The cost of such audit shall be paid by the land trust, and copies shall be made available to the public within thirty days of the completion of the audit.

(L. 1943 p. 1029 § 42, A.L. 1945 p. 1761, A.L. 1945 p. 1926, A.L. 2002 H.B. 1634, A.L. 2012 H.B. 1659 & 1116)

#### **Perpetual inventory by land trust (first class charter counties).**

[141.780](#). Such land trust shall set up and maintain a perpetual inventory on each tract of real estate, except that individual tracts may be consolidated and grouped or regrouped for economy or convenience.

(L. 1943 p. 1029 § 43)

### **Quiet title action, when, procedure.**

[141.785](#). 1. The land trust shall be authorized to file an action to quiet title pursuant to section [527.150](#) as to any real property in which the land trust has an interest. For purposes of any and all such actions the land trust shall be deemed to be the holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the land trust as adequate petitioner in such action.

2. Prior to the filing of an action to quiet title the land trust shall conduct an examination of title to determine the identity of any and all persons and entities possessing a claim or interest in or to the real property. Service of the petition to quiet title shall be provided to all such interested parties by the following methods:

(1) Registered or certified mail to such identity and address as reasonably ascertainable by an inspection of public records;

(2) In the case of occupied real property by first class mail, addressed to "Occupant";

(3) By posting a copy of the notice on the real property;

(4) By publication in a newspaper of general circulation in the municipality in which the property is located; and

(5) Such other methods as the court may order.

3. As part of the petition to quiet title the land trust shall file an affidavit identifying all parties potentially having an interest in the real property, and the form of notice provided.

4. The court shall schedule a hearing on the petition within ninety days following filing of the petition, and as to all matters upon which an answer was not filed by an interested party, the court shall issue its final judgment within one hundred twenty days of the filing of the petition.

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

(L. 2012 H.B. 1659 & 1116)

### **Proceeds of sale of real estate disposed of by a landtrust--distribution.**

[141.790](#). When any parcel of real estate is sold or otherwise disposed of by the land trust, the proceeds therefrom shall be applied and distributed in the following order:

(1) To the payment of amounts due from the land trust under subsection 2 of section [141.560](#) on the sale or other disposition of such parcel;

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

(3) The balance to be retained by the land trust to pay the salaries and other expenses of such land trust and of its employees, incident to the administration of sections [141.210](#) to [141.810](#), including any expenditures authorized by section [141.760](#), as provided for in its annual budget;

(4) Any funds in excess of those necessary to meet the expenses of the annual budget of the land trust in any fiscal year, and including a reasonable sum to carry over into the next fiscal year to assure that sufficient funds will be available to meet initial expenses for that next fiscal year, shall be paid to the respective taxing authorities which, at the time of the distribution, are taxing the real property from which the proceeds are being distributed. The distributions shall be in proportion to the amounts of the taxes levied on the properties by the taxing authorities; distribution shall be made on January first and July first of each year, and at such other times as the land trustees in their discretion may determine.

(L. 1943 p. 1029 § 44, A.L. 2002 H.B. 1634, A.L. 2004 H.B. 975, A.L. 2012 H.B. 1659 & 1116)

**Exemption from taxation of real estate acquired by land trust(first class charter counties).**

141.800. Upon acquiring title to any real estate hereunder, such land trust shall immediately notify the county assessor and the city assessors of the various cities, towns and villages in the county of such ownership, and the interests of each taxing authority therein shall be exempt from all taxation, in the same manner and to the same extent as any other publicly owned real estate, and upon the sale or other disposition of any real estate held by it, such land trust shall immediately notify the county assessor and the appropriate city assessor of such change of ownership.

(L. 1943 p. 1029 § 45)

**Compensation of employees, limitations--penalty for violation(first class charter counties).**

141.810. 1. Neither said trustees nor any salaried employee of the land trust, provided for herein, shall receive any compensation, emolument or other profit directly or indirectly from the rental, management, purchase, sale or other disposition of any lands held by such land trust other than the salaries, expenses and emoluments provided for herein.

2. Any person convicted of violating this section shall be deemed guilty of a felony and upon conviction thereof shall be sentenced to serve not less than two nor more than five years in the state penitentiary.

(L. 1943 p. 1029 § 46)

**Sections 141.820 to 141.970 applicable, when (St. Louis).**

141.820. In all cities not within a county, which now have or may hereafter have a population in excess of seven hundred thousand inhabitants, the collection of delinquent and back taxes shall be regulated and controlled by the provisions of sections141.820 to 141.970.

(RSMo 1939 § 11184, A. 1949 S.B. 1024)

**Collection of back taxes--redemption, interest and costs (St. Louis).**

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

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

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

(RSMo 1939 § 11185, 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)

CROSS REFERENCE:

Back tax books, how prepared, [92.050](#), [92.070](#)

**Compromise of taxes (St. Louis).**

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

(RSMo 1939 § 11197)

**Collector to file suit to collect taxes--service (St. Louis).**

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

2. The collector shall note opposite such tract in the back tax book the fact that suit has been commenced and the person against whom commenced.

3. When summons has been issued against any defendant and the officer to whom it is directed makes return that the defendant cannot be found, and the court is satisfied that summons



cannot be served; and in all cases where it is alleged in the petition or in an affidavit subsequently filed, that the defendants or any one of them are nonresidents of the state of Missouri, the court or clerk of the court in vacation shall issue an order that notice of such action be given the defendant by publication.

4. The proof of publication may be made by filing in the court an affidavit of the publisher of the newspaper or of any person who would be a competent witness in the cause.

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

(RSMo 1939 § 11186, A. 1949 S.B. 1024)

**Collector may be named deputy sheriff (St. Louis).**

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

(RSMo 1939 § 11193)

**Collector may employ attorneys--fees (St. Louis).**

141.870. 1. The collector, with the approval of the mayor, may employ such attorneys as he deems necessary to collect such taxes and to prosecute suits for taxes.

2. Such attorneys shall receive as total compensation, a sum, not to exceed six percent of the amount of taxes actually collected and paid into the treasury, and an additional sum not to exceed two dollars for each suit filed when publication is not necessary, and not to exceed five dollars where publication is necessary, as may be agreed upon in writing and approved by the mayor, before such services are rendered.

3. The attorney fees shall be taxed as costs in the suit and collected as other costs.

(RSMo 1939 § 11186, A. 1949 S.B. 1024)

**Collector may employ abstracter--duties--fee (St. Louis).**

141.880. 1. The collector may employ some competent and reliable abstracter of his city to prepare memorandums of abstract to the land described in the tax bills furnished by the collector.

2. The abstracts shall show all conveyances, liens and charges against such real estate as shown by the records of such city, and shall be certified by the abstracter.

3. The abstracts shall be delivered to the tax attorney who shall file them with the petitions and shall become the property of the purchaser at the tax sale.

4. The abstracter shall receive as compensation a sum not to exceed five dollars for each abstract furnished which sum shall be taxed as costs and paid as other costs in the case.

(RSMo 1939 §§ 11199, 11200, A.L. 1947 V. I p. 538, A. 1949 S.B. 1024)

**Action to recover taxes must be commenced, when (St. Louis).**

141.890. No action for recovery of taxes against real estate shall be commenced, had or maintained, unless action therefor shall be commenced within five years after delinquency.

(RSMo 1939 § 11194, A. 1949 S.B. 1024)

**Action to be in name of state--tax bills--evidence (St. Louis).**

141.900. 1. All actions commenced under the provisions of sections 141.820 to 141.970 shall be prosecuted in the name of the state of Missouri, at the relation and to the use of the collector, and against the owner of the property, if known, and if not known, then against the last owner of record as shown by the city records at the time the suit was brought.

2. All lands owned by the same person or persons may be included in one petition and in one count thereof, for the taxes for all such years as taxes may be due thereon, and the petition shall show the different years for which taxes are due, as well as the several kinds of taxes or funds to which they are due, with the respective amounts due to each fund; all of which shall be set forth in a tax bill of said back taxes, duly authenticated by the certificate of the collector and filed with the petition; and the tax bill or bills, so certified, shall be prima facie evidence that the amount claimed in said suit is just and correct.

3. All notices and process in suits under sections 141.820 to 141.970 shall be sued out and served in the same manner as in civil actions in circuit courts; and in case of suits against nonresident unknown parties, or other owners on whom service cannot be had by ordinary summons, the proceedings shall be the same as now provided by law in civil actions affecting real or personal property. In all suits under sections 141.820 to 141.970, the general laws of the state as to practice and proceedings in civil cases shall apply so far as applicable and not contrary to sections 141.820 to 141.970.

(RSMo 1939 § 11187, A. 1949 S.B. 1024)

**Contents of judgment--fieri facias (St. Louis).**

141.910. The judgment, if against the defendant, shall describe the land upon which taxes are found to be due; shall state the amount of taxes and interest found to be due upon each tract or lot, and the year or years for which the same are due, up to the rendition thereof, and shall decree that the lien of the state be enforced, and that the real estate, or so much thereof as may be necessary to satisfy such judgment, interest and costs, be sold, and a special fieri facias shall be issued thereon, subject to the provisions herein contained, which shall be executed as in other cases of special judgment and execution, and said judgment shall be a first lien upon said land.

(RSMo 1939 § 11188)

**Continuation of lien--termination only upon payment (St. Louis).**

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

(RSMo 1939 § 11195)

**No execution for two years--redemption of property (St. Louis).**

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

(RSMo 1939 § 11189)

**Redemption barred on final judgment against vacant residential property--immediate sale on final judgment (St. Louis).**

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

(L. 1992 H.B. 1434 & 1490)

**Approval of sale by court--sheriff to report bids to court--acceptance, when (St. Louis).**

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

2. If the amount bid by the purchaser at the execution sale shall exceed fifty percent of the value of the property, the court shall confirm the sale, and the sheriff shall execute a deed for the property.

3. If the amount bid by the purchaser is less than fifty percent of the appraised value of the property, and the title which would be acquired by the purchaser is subject to other taxes, which are a lien superior to the lien of the taxes for which the judgment was rendered, and the combined amount of such prior liens and the amount bid by the purchaser shall exceed fifty percent of the appraised value of the property, the court shall likewise confirm the sale, and the sheriff shall execute a deed to the purchaser.

4. If the amount bid, together with prior tax liens, if any, shall be less than fifty percent of the appraised value of the property, the court may require the purchaser to increase his bid to an amount equal to fifty percent of such appraised value, and if the purchaser agrees so to do, and makes such additional payment, the sale shall be approved, and the sheriff shall execute and deliver a deed to the purchaser, but if the purchaser declines to increase his bid and make such additional payment, the sale shall be disapproved and the lien of the judgment continued, subject to the issuance of subsequent executions.

(RSMo 1939 § 11191)

#### **Execution of deed by sheriff for property sold (St. Louis).**

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

(RSMo 1939 § 11192, A. 1949 S.B. 1024)

#### **Fees (St. Louis).**

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

(1) To the collector, two percent on all sums collected and twenty-five cents per tract for making the back tax books;

(2) To the circuit clerk, sheriff and printer, such fees as are allowed by law for like services in civil cases.

2. Such fees shall be taxed as costs and collected from the person redeeming such tract or from the proceeds of sale.

3. In no case shall the state or city be liable for any such costs nor shall the commissioner of administration allow any claim for costs incurred under sections [141.820](#) to [141.970](#).

(RSMo 1939 § 11196, A. 1949 S.B. 1024)

#### **General taxation law to apply in cities not within a county (St. LouisCity), exception.**

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

(RSMo 1939 § 11198, A. 1949 S.B. 1024, A.L. 1969 p. 250)

**Land bank agency may be established, when--taxing authorities to be beneficiaries--agency is a public body corporate and politic.**

[141.980](#). 1. Any municipality located wholly or partially within a county in which a land trust created under section [141.700](#) was operating on January 1, 2012, may establish a land bank agency for the management, sale, transfer, and other disposition of interests in real estate owned by such land bank agency. Any such land bank agency created shall be created to foster the public purpose of returning land, including land that is in a nonrevenue-generating, nontax-producing status to use in private ownership. Such land bank agency shall be established by ordinance or resolution as applicable. Such land bank agency shall not own any interest in real estate that is located wholly or partially outside such establishing municipality. Such land bank agency shall not be authorized to sell more than five contiguous parcels to the same entity in the course of a year.

2. The beneficiaries of the land bank agency shall be the taxing authorities that held or owned tax bills against the respective parcels of real estate acquired by such land bank agency pursuant to a deemed sale under subsection 3 of section [141.560](#), by deed from a land trust under subsection 1 of section [141.984](#), or pursuant to a sale under subdivision (2) of subsection 2 of section [141.550](#) included in the judgment of the court, and their respective interests in each parcel of real estate shall be to the extent and in the proportion and according to the priorities determined by the court on the basis that the principal amount of their respective tax bills bore to the total principal amount of all of the tax bills described in the judgment.

3. Each land bank agency created pursuant to this chapter shall be a public body corporate and politic, and shall have permanent and perpetual duration until terminated and dissolved in accordance with the provisions of section [141.1012](#).

(L. 2012 H.B. 1659 & 1116)

**Board of commissioners, terms, vacancies, powers, meetings--surety bond required, when--oath--immunity from liability--vote by proxy prohibited.**

[141.981](#). 1. A land bank agency shall be composed of a board of commissioners which shall consist of five members, one of whom shall be appointed by the county, as directed by the county executive, or if the county does not have a county executive, as directed by the county commission of the county, one of whom shall be appointed by the school district that is wholly or partially located within such municipality and county and then has the largest population according to the last preceding federal decennial census, and the remainder shall be appointed by the municipality that established the land bank agency. The term of office of the members shall be for four years each.

Members shall serve at the pleasure of the member's appointing authority, may be employees of the appointing authority, and shall serve without compensation. Any vacancy in the office of land bank commissioner shall be filled by the same appointing authority that made the original appointment. Members of the first board of a land bank agency shall be appointed within sixty days after the effective date of the ordinance or resolution passed establishing such land bank agency. If any appointing authority fails to make any appointment of a land bank commissioner within the time the first appointments are required, or within sixty days after any term expires, then the appointment shall be made by the municipality that established the land bank agency. Except as otherwise provided in subsection 2 of section [141.720](#), any municipality or school district that is an appointing authority under this section shall not be an appointing authority under section [141.720](#).

2. Notwithstanding any law to the contrary, any public officer shall be eligible to serve as a board member and the acceptance of the appointment shall neither terminate nor impair such public office. For purposes of this section, "public officer" shall mean a person who is elected to a political subdivision office. Any political subdivision employee shall be eligible to serve as a board member.

3. The members of the board shall select annually from among themselves a chair, a vice chair, a treasurer, and such other officers as the board may determine, and shall establish their duties as may be regulated by rules adopted by the board.

4. The board shall have the power to organize and reorganize the executive, administrative, clerical, and other departments of the land bank agency and to fix the duties, powers, and compensation of all employees, agents, and consultants of the land bank agency. The board may cause the land bank agency to reimburse any member for expenses actually incurred in the performance of duties on behalf of the land bank agency.

5. The board shall meet in regular session according to a schedule adopted by the board, and shall meet in special session as convened by the chairman or upon written notice signed by a majority of the members. The presence of a majority of the board's total membership shall constitute a quorum to conduct business.

6. All actions of the board shall be approved by the affirmative vote of a majority of the members of the board present and voting; provided, however, that no action of the board shall be authorized on the following matters unless approved by a roll call vote of a majority of the entire board membership:

(1) Adoption of bylaws and other rules and regulations for conduct of the land bank agency's business;

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

(3) The incurring of debt, including, without limitation, borrowing of money and the issuance of bonds, notes, or other obligations;

(4) Adoption or amendment of the annual budget;

(5) Sale of real property for a selling price that represents a consideration less than two-thirds of the appraised value of such property; and

(6) Lease, encumbrance, or alienation of real property, improvements, or personal property with a value of more than fifty thousand dollars.

7. The board members shall each furnish a surety bond, if such bond is not already covered by governmental surety bond, in a penal sum not to exceed twenty-five thousand dollars to be approved by the comptroller or director of finance of the municipality that established the land bank agency, issued by a surety company licensed to do business in this state, which bond shall be deposited with the county clerk of such county, and shall guarantee the faithful performance of such member's duties under sections [141.980](#) to [141.1015](#), and shall be written to cover all the commissioners.

8. Before entering upon the duties of office, each board member shall take and subscribe to the following oath:

State of Missouri,)

) ss City of . . . . .)

I, . . . . ., do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Missouri; that I will faithfully and impartially discharge my duties as a member of the Land Bank of . . . , Missouri; that I will according to my best knowledge and judgment, administer such tax delinquent and other lands held by the land bank according to the laws of the State of Missouri and for the benefit of the public bodies and the tax bill owners which I represent, so help me God.

. . . . . Subscribed and sworn to this . . . day of . . . , 20 . . My appointment expires: . . . . . Notary Public

9. Members of the board shall not be liable personally on the bonds or other obligations of the land bank agency, and the rights of creditors of the land bank agency shall be solely against the assets of such land bank agency.

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

(L. 2012 H.B. 1659 & 1116)

**Employees authorized--contracts and agreements authorized.**

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

(L. 2012 H.B. 1659 & 1116)

**Powers.**

141.983. Subject to the other provisions of this chapter and all other applicable laws, a land bank agency established under this chapter shall have all powers necessary or appropriate to carry out and effectuate the purposes and provisions of this chapter as they relate to a land bank agency, including the following powers in addition to those herein otherwise granted:

- (1) To adopt, amend, and repeal bylaws for the regulation of its affairs and the conduct of its business;
- (2) To sue and be sued, in its own name, and plead and be impleaded in all civil actions, including, but not limited to, actions to clear title to property of the land bank agency;
- (3) To adopt a seal and to alter the same at pleasure;
- (4) To receive funds as grants from or to borrow from political subdivisions, the state, the federal government, or any other public or private sources;
- (5) To issue notes and other obligations according to the provisions of this chapter;
- (6) To procure insurance or guarantees from political subdivisions, the state, the federal government, or any other public or private sources, of the payment of any bond, note, loan, or other obligation, or portion thereof, incurred by the land bank agency, and to pay any fees or premiums in connection therewith;
- (7) To enter into contracts and other instruments necessary, incidental, or convenient to the performance of its duties and the exercise of its powers, including, but not limited to, agreements with other land bank agencies and with political subdivisions for the joint exercise of powers under this chapter;
- (8) To enter into contracts and other instruments necessary, incidental, or convenient to the performance of functions by the land bank agency on behalf of political subdivisions, or agencies or departments of political subdivisions, or the performance by political subdivisions, or agencies or departments of political subdivisions, of functions on behalf of the land bank agency;
- (9) To make and execute contracts and other instruments necessary or convenient to the exercise of the powers of the land bank agency; and any contract or instrument when signed by the chair or vice chair of the land bank agency, or by an authorized use of their facsimile signatures, and by the secretary or assistant secretary, or treasurer or assistant treasurer of the land bank agency, or by an authorized use of their facsimile signatures, shall be held to have been properly executed for and on its behalf;
- (10) To procure insurance against losses in connection with the property, assets, or activities of the land bank agency;



(11) To invest the money of the land bank agency, including amounts deposited in reserve or sinking funds, at the discretion of the board, in instruments, obligations, securities, or property determined proper by the board, and name and use depositories for its money;

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

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

(14) To fix, charge, and collect rents, fees, and charges for the use of the property of the land bank agency and for services provided by the land bank agency;

(15) Subject to the limitation set forth in subsection 1 of section [141.980](#), to acquire property, whether by purchase, exchange, gift, lease, or otherwise, to grant or acquire licenses and easements, and to sell, lease, grant an option with respect to, or otherwise dispose of, any property of the land bank agency;

(16) Subject to the limitation set forth in subsection 1 of section [141.980](#), to enter into partnership, joint ventures, and other collaborative relationships with political subdivisions and other public and private entities for the ownership, management, development, and disposition of real property; and

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

(L. 2012 H.B. 1659 & 1116)

### **Transfer of title of certain property, when--income to betax-exempt--acquisition of property.**

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

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

3. Subject to the limitation set forth in subsection 1 of section [141.980](#), a land bank agency may acquire real property or interests in property by gift, devise, transfer, exchange, foreclosure, lease, purchase, or otherwise on terms and conditions and in a manner the land bank agency considers proper.

4. Subject to the limitation set forth in subsection 1 of section [141.980](#), a land bank agency may acquire property by purchase contracts, lease purchase agreements, installment sales contracts, and land contracts, and may accept transfers from political subdivisions upon such terms and conditions as agreed to by the land bank agency and the political subdivision. Subject to the limitation set forth in subsection 1 of section [141.980](#), a land bank agency may bid on any parcel of real estate offered for sale at a sheriff's foreclosure sale held in accordance with section [141.550](#) provided that if the bid is not a deemed bid under subsection 3 of section [141.560](#), such parcel must be located within a low- to moderate-income area designated as a target area for revitalization by the municipality that created the land bank agency. Notwithstanding any other law to the contrary, but subject to the limitation set forth in subsection 1 of section [141.980](#), any political subdivision may transfer to the land bank agency real property and interests in real property of the political subdivision on such terms and conditions and according to such procedures as determined by the political subdivision.

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

6. Upon confirmation under section [141.580](#) of a sheriff's foreclosure sale of a parcel of real estate to a land bank agency under subdivision (2) of subsection 2 of section [141.550](#), said land bank agency shall pay the amount of the land bank agency's bid that exceeds the amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon. Such excess shall be applied and distributed in accordance with subsections 3 and 4 of section [141.580](#), exclusive of subdivision (3) of subsection 3 thereof. Upon such confirmation by the court, the collector shall mark the tax bills included in the judgment as "cancelled by sale to the land bank" and shall take credit for the full amount of such tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on his books and in his statements with any other taxing authorities.

(L. 2012 H.B. 1659 & 1116)

**Name on property held--inventory to be available to public--policies and procedures--proceeds of sale, how distributed.**

[141.985](#). 1. A land bank agency shall hold in its own name all real property acquired by such land bank agency irrespective of the identity of the transferor of such property.

2. A land bank agency shall maintain and make available for public review and inspection an inventory of all real property held by the land bank agency. This inventory shall be available on the land bank agency website and include at a minimum whether a parcel is available for sale, the address of the parcel if an address has been assigned, the parcel number, if no address has been assigned, and the year that a parcel entered the land bank agency's inventory.

3. The land bank agency shall determine and set forth in policies and procedures of the board the general terms and conditions for consideration to be received by the land bank agency for the transfer of real property and interests in real property, which consideration may take the form of monetary payments and secured financial obligations, covenants, and conditions related to the present and future use of the property, contractual commitments of the transferee, and such other forms of consideration as determined by the board to be in the best interest of the land bank agency.

4. Subject to the limitation set forth in subsection 1 of section [141.980](#), a land bank agency may convey, exchange, sell, transfer, lease, grant, release and demise, pledge and hypothecate any and all interests in, upon or to property of the land bank agency.

5. A municipality may, in its resolution or ordinance creating a land bank agency establish a hierarchical ranking of priorities for the use of real property conveyed by such land bank agency, subject to subsection 7 of this section, including but not limited to:

- (1) Use for purely public spaces and places;
- (2) Use for affordable housing;
- (3) Use for retail, commercial and industrial activities;
- (4) Use as wildlife conservation areas; and
- (5) Such other uses and in such hierarchical order as determined by such municipality.

If a municipality in its resolution or ordinance creating a land bank agency establishes priorities for the use of real property conveyed by the land bank agency, such priorities shall be consistent with and no more restrictive than municipal planning and zoning ordinances.

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

7. A land bank agency shall accept written offers equal to or greater than fair market value to purchase real property held by the land bank agency. If a land bank agency rejects a written offer equal to or greater than fair market value, or does not respond to a written offer equal to or greater than fair market value within sixty days, the land bank agency's action shall be subject to judicial review under chapter 536 or any other applicable provision of law unless the basis for the land bank agency's rejection is that it\* has accepted another offer equal to or greater than fair market value for that property. Venue shall be in the circuit court of the county in which the land bank agency is located.

8. When any parcel of real estate acquired by a land bank agency pursuant to a deemed sale under subsection 3 of section [141.560](#), by deed from a land trust under subsection 1 of section [141.984](#), or pursuant to a sale under subdivision (2) of subsection 2 of section [141.550](#) is sold or otherwise disposed of by such land bank agency, the proceeds therefrom shall be applied and distributed in the following order:

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

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

(3) The balance to be retained by the land bank agency to pay the salaries and other expenses of such land bank agency and of its employees as provided for in its annual budget;

(4) Any funds in excess of those necessary to meet the expenses of the annual budget of the land bank agency in any fiscal year and a reasonable sum to carry over into the next fiscal year to assure that sufficient funds will be available to meet initial expenses for that next fiscal year, exclusive of net profit from the sale of ancillary parcels, shall be paid to the respective taxing authorities that, at the time of the distribution, are taxing the real property from which the proceeds are being distributed. The distributions shall be in proportion to the amounts of the taxes levied on the properties by the taxing authorities. Distribution shall be made on January first and July first of each year, and at such other times as the board may determine.

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

(1) To the payment of all land taxes and related charges then due on such parcel;

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

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

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

(5) Any funds in excess of those necessary to meet the expenses of the annual budget of the land bank agency in any fiscal year and a reasonable sum to carry over into the next fiscal year to assure that sufficient funds will be available to meet initial expenses for that next fiscal year, may be paid in accordance with subdivision (3) of subsection 8 of this section.

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

(L. 2012 H.B. 1659 & 1116)

\*Word "is" appears in original rolls.

#### **Funding sources--four percent fee to be transferred to county.**

141.988. 1. A land bank agency may receive funding through grants and loans from political subdivisions, from the state, from the federal government, and from other public and private sources.

2. Except as otherwise provided in subsections 8 and 9 of section [141.985](#), a land bank agency may receive and retain payments for services rendered, for rents and leasehold payments received, for consideration for disposition of real and personal property, for proceeds of insurance coverage for losses incurred, for income from investments, and for any other asset and activity lawfully permitted to a land bank agency under this chapter.

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

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

(L. 2012 H.B. 1659 & 1116)

#### **Annual audit--performance audits, when.**

[141.991](#). There shall be an annual audit of the affairs, accounts, expenses, and financial transactions of a land bank agency by certified public accountants as of April thirtieth of each year, which accountants shall be employed by the commissioners on or before March first of each year, and certified copies thereof shall be furnished to the appointing authorities described in section [141.981](#), and shall be available for public inspection at the office of the land bank agency. In addition to the annual audit provided for in this subdivision, the land bank agency may be performance audited at any time by the state auditor or by the auditor of the municipality that established the land bank agency. The cost of such audit shall be paid by the land bank agency and copies shall be made available to the public within thirty days of the completion of the audit.

(L. 2012 H.B. 1659 & 1116)

#### **Issuance of bonds, requirements.**

[141.994](#). 1. A land bank agency shall have power to issue bonds, with approval of the municipality that created the land bank agency, for any of its corporate purposes, which bonds shall be special, limited obligations of the land bank agency, the principal of and interest on which shall be payable solely from the income and revenue derived from the sale, lease, or other disposition of the assets of the land bank agency, or such portion thereof as may be designated in the resolution, indenture, or other financing documents relating to the issuance of the bonds. In the discretion of the land bank agency, any of such bonds may be secured by a pledge of additional revenues, including

grants, contributions, or guarantees from the state, the federal government, or any agency or instrumentality thereof, or by a mortgage or other security device covering all or part of the property from which the revenues so pledged may be derived.

2. Bonds issued by a land bank agency shall not be deemed to be an indebtedness within the meaning of any constitutional or statutory limitation upon the incurring of indebtedness. The bonds shall not constitute a debt, liability, or obligation of the state or of any political subdivision thereof, except in accordance with subsection 4 of this section, or a pledge of the full faith and credit or the taxing power of the state or of any such political subdivision, and the bonds shall contain a recital to that effect. Neither the members of the board nor any person executing the bonds shall be liable personally on the bonds by reason of the issuance thereof.

3. Bonds issued by a land bank agency shall be authorized by resolution of the board and shall be issued in such form, shall be in such denominations, shall bear interest at such rate or rates, shall mature on such dates and in such manner, shall be subject to redemption at such times and on such terms, and shall be executed by one or more members of the board, as provided in the resolution authorizing the issuance thereof or as set out in the indenture or other financing document authorized and approved by such resolution. The board may sell such bonds in such manner, either at public or at private sale, and for such price as it may determine to be in the best interests of the land bank agency.

4. Any political subdivision may elect to guarantee, insure, or otherwise become primarily or secondarily obligated with respect to the bonds issued by a land bank agency subject, however, to the provisions of Missouri law applicable to the incurrence of indebtedness by such political subdivision. No political subdivision shall have any such obligation if it does not so elect.

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

6. The bonds issued by a land bank agency shall be negotiable instruments pursuant to the provisions of the uniform commercial code of the state of Missouri.

7. Bonds issued pursuant to this section and all income or interest thereon shall be exempt from all state taxes, except estate and transfer taxes.

8. A land bank agency shall have the power to issue temporary notes upon the same terms and subject to all provisions and restrictions applicable to bonds under this section. Such notes issued by a land bank agency may be refunded by notes or bonds authorized under this section.

(L. 2012 H.B. 1659 & 1116)

**Open meetings required.**

[141.997](#). Except as otherwise provided under Missouri law, all board meetings shall be open to the public and the board shall cause minutes and a record to be kept of all its proceedings. The land bank agency shall be subject to the provisions of chapter 610, chapter 109, and any other applicable provisions of law governing public records and public meetings.

(L. 2012 H.B. 1659 & 1116)

**Board members and employees, no direct compensation from landsheld--violation, penalty.**

[141.1000](#). Neither the members of the board nor any salaried employee of a land bank agency shall receive any compensation, emolument, or other profit directly or indirectly from the rental, management, acquisition, sale, demolition, repair, rehabilitation, use, operation, ownership, or disposition of any lands held by such land bank agency other than the salaries, expenses, and emoluments provided for in sections [141.980](#) to [141.1015](#). Neither the members of the board nor any salaried employee of a land bank agency shall own, directly or indirectly, any legal or equitable interest in or to any lands held by such land bank agency other than the salaries, expenses, and emoluments provided for in sections [141.980](#) to [141.1015](#). A violation of this section is a felony. Any person found guilty of violating this section shall be sentenced to a term of imprisonment of not less than two nor more than five years. The board of a land bank agency may adopt supplemental rules and regulations addressing potential conflicts of interest and ethical guidelines for members of the board and land bank agency employees, provided that such rules and regulations are not inconsistent with this chapter or any other applicable law.

(L. 2012 H.B. 1659 & 1116)

**Same rights as private property owners.**

[141.1003](#). Except as otherwise expressly set forth in this chapter, in the exercise of its powers and duties under this chapter and its powers relating to property held by the land bank agency, the land bank agency shall have complete control of such property as fully and completely as if it were a private property owner.

(L. 2012 H.B. 1659 & 1116)

**Encumbered ancillary property, taxes may be contributed to land bankagency by taxing authority.**

[141.1006](#). 1. Whenever any ancillary parcel is acquired by a land bank agency and is encumbered by a lien or claim for real property taxes owed to a taxing authority, such taxing authority may elect to contribute to the land bank agency all or any portion of such taxes that are distributed to and received by such taxing authority.

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

(L. 2012 H.B. 1659 & 1116)

### **Quiet title action, when, procedure.**

[141.1009](#). 1. A land bank agency shall be authorized to file an action to quiet title pursuant to section [527.150](#) as to any real property in which the land bank agency has an interest. For purposes of any and all such actions the land bank agency shall be deemed to be the holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the land bank agency as adequate petitioner in such action.

2. Prior to the filing of an action to quiet title the land bank agency shall conduct an examination of title to determine the identity of any and all persons and entities possessing a claim or interest in or to the real property. Service of the petition to quiet title shall be provided to all such interested parties by the following methods:

(1) Registered or certified mail to such identity and address as reasonably ascertainable by an inspection of public records;

(2) In the case of occupied real property by first class mail, addressed to "Occupant";

(3) By posting a copy of the notice on the real property;

(4) By publication in a newspaper of general circulation in the municipality in which the property is located; and

(5) Such other methods as the court may order.

3. As part of the petition to quiet title the land bank agency shall file an affidavit identifying all parties potentially having an interest in the real property, and the form of notice provided.

4. The court shall schedule a hearing on the petition within ninety days following filing of the petition, and as to all matters upon which an answer was not filed by an interested party the court shall issue its final judgment within one hundred twenty days of the filing of the petition.

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

(L. 2012 H.B. 1659 & 1116)

### **Dissolution, procedure.**

[141.1012](#). A land bank agency may be dissolved as a public body corporate and politic not less than sixty calendar days' after an ordinance or resolution for such dissolution is passed by the municipality that established the land bank agency. Not less than sixty calendar days' advance written notice of consideration of such an ordinance or resolution of dissolution shall be given to the members of the board of the land bank agency, shall be published in a local newspaper of general circulation within such municipality, and shall be sent certified mail to each trustee of any outstanding bonds of the land bank agency. No land bank agency shall be dissolved while there remains outstanding any bonds, notes, or other obligations of the land bank agency unless such bonds, notes, or other obligations are paid or defeased pursuant to the resolution, indenture or other



financing document under which such bonds, notes, or other obligations were issued prior to or simultaneously with such dissolution. Upon dissolution of a land bank agency pursuant to this section, all real property, personal property, and other assets of the land bank agency shall be transferred by appropriate written instrument to and shall become the assets of the municipality that established the land bank agency. Such municipality shall act expeditiously to return such real property to the tax rolls and shall market and sell such real property using an open, public method that ensures the best possible prices are realized while ensuring such real property is returned to a suitable, productive use for the betterment of the neighborhoods in which such real property is located. Any such real property that was acquired by the dissolved land bank agency pursuant to a deemed sale under subsection 3 of section [141.560](#), by deed from a land trust under subsection 1 of section [141.984](#), or pursuant to a sale under subdivision (2) of subsection 2 of section [141.550](#) shall be held by such municipality in trust for the tax bill owners and taxing authorities having an interest in any tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure, and upon the sale or other disposition of any such property by such municipality, the proceeds therefrom shall be applied and distributed in the following order:

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

(2) To the reasonable costs incurred by such municipality in maintaining and marketing such property; and

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

(L. 2012 H.B. 1659 & 1116)

#### **Power of eminent domain or to tax not authorized.**

[141.1015](#). A land bank agency shall neither possess nor exercise the power of eminent domain. A land bank agency shall not have the power to tax.

(L. 2012 H.B. 1659 & 1116)

