

# Missouri Revised Statutes

## Chapter 151

### Taxation of Railroads and Street Railroads

- [←Chapter: 150](#)
- [Chapter: 152→](#) August 28, 2015

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#### What railroads are taxable.

[151.010](#). All railroads now constructed, in course of construction, or which shall hereafter be constructed in this state, and all real property, tangible personal property, and intangible personal property owned, used, leased or otherwise controlled by any railroad company or corporation in this state, shall be subject to taxation, and taxes levied on such real property and tangible personal property shall be levied in the manner herein set forth, and the taxes on such intangible personal property shall be levied and collected in the manner otherwise provided by law.

(RSMo 1939 § 11242, A.L. 1945 p. 1825 § 2, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10011; 1919 § 13001 1909 § 11553

Effective 6-20-86

CROSS REFERENCE:

Taxation of railroads, Const. Art. X § 5

#### **Railroad companies to make annual report to state tax commission--distributable, local property, defined--confidentiality of report, penalties--time extension--form--late filing, penalty--deemed received when.**

[151.020](#). 1. (1) On or before the fifteenth day of April in each year, an authorized officer of every railroad company whose road is so far completed and in operation as to run locomotive engines, with freight or passenger cars thereon, shall furnish to the state tax commission a report as of the first day of January, duly subscribed and sworn to by an authorized officer before some officer authorized to administer oaths, setting out in detail the total length of their road so far as completed, including branch or leased roads, the entire length in this state, and the length of double or sidetracks, with the length of such road, double or sidetracks, in each county, municipal township, city or incorporated town, special road district, library district, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts organized under the hospital district law, nursing home districts organized under the nursing home district law, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), public

water supply, fire protection and sewer districts or subdivisions, except other school districts, through or in which it is located in this state; all the other distributable property of the railroad and the true value in money thereof, and such information concerning itself and all of its property, wherever situated, as the state tax commission may reasonably require for the purpose of determining the true value in money of the distributable property of the railroad company in this state and for apportioning the valuation for assessment of such property among the various counties;

(2) The term "distributable property" of a railroad company shall include all property, real and tangible personal, owned, used, leased or otherwise controlled by a railroad company which is used directly in the movement of passengers and freight, but not property used as a collateral facility nor property held for purposes other than those of a railroad. Such distributable property includes, but is not limited to:

- (a) Rail, ballast, ties, switches, and switching equipment;
- (b) Roadbed, superstructure, bridges, trestles, and culverts;
- (c) Railroad right-of-way, leased railroad lines, depots, water tanks and turntables;
- (d) Rolling stock, engines, and handcars;
- (e) Any other property used directly in the movement of passengers or freight;
- (f) Communication equipment used for control of the movement of passengers and freight;

(3) The term "local property" of a railroad company shall include all real and tangible personal property owned, used, leased, or otherwise controlled by any railroad company and not used directly in the movement of passengers and freight, not defined in subdivision (2) of this subsection as distributable property. Such property includes, but is not limited to:

- (a) Construction work in progress;
- (b) Materials and supplies;
- (c) Motor vehicles;
- (d) Office furniture, office equipment, and office fixtures;
- (e) Office buildings and warehouses;
- (f) Roundhouses and workshops;
- (g) Land and buildings not assessed as distributable property;
- (h) Communication equipment not used for control of the movement of passengers and freight.

2. All annual reports, and any addenda thereto, filed with the commission shall be considered proprietary documents and shall be accessible only to the commission and its staff for internal use only. Any person who violates the confidentiality requirement of this subsection commits a class A misdemeanor and may be dismissed from their position of employment by the state tax commission without possibility of reinstatement.

3. Upon written request by an authorized officer of any railroad company operating in this state, the state tax commission may, for good cause shown, enlarge or extend the time for filing an annual report and any addenda thereto. Such written request must be filed with the state tax commission no later than April first.

4. The report required by subsection 1 of this section shall be made on forms as prescribed by the state tax commission, and such statements and schedules as are contained in the prescribed report shall be completed in conformity to such instructions and rules as may be prescribed by the state tax commission.

5. If any railroad company refuses or fails to make and return the report required by this chapter within the time prescribed and without an extension of time, the state tax commission shall increase by four percent the total assessed valuation of the distributable property of any such company unless the state tax commission, for good cause shown, waives this penalty.

6. Any reports required by this chapter or chapter 153 delivered by United States mail to the proper official or officer designated shall be deemed to be received as of the postmark date stamped on the envelope or other cover in which such report is mailed. In the event any report is sent by registered or certified mail, the date of registration or certification shall be deemed the postmark date. No penalty shall be imposed under this chapter or chapter 153 on any company whose reports are delivered by United States mail, if the postmark date stamped on the envelope or other cover containing such reports falls within the prescribed period or on or before the prescribed date, including any extension granted for making the report.

(RSMo 1939 § 11243, A.L. 1945 p. 1825 § 3, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10012; 1919 § 13002; 1909 § 11554

Effective 6-20-86

#### **Annual report of railroad property in each county to county clerks.**

151.030. In addition to the report required by section 151.020, an authorized officer of every railroad company shall, on or before the fifteenth day of April in each and every year, furnish to the clerk of the county commission of each and every county in this state in which such road or roads may be located, a duplicate of such portions of their report, as required by the state tax commission, of their distributable property in such county as required in section 151.020, duly subscribed and sworn to by an authorized officer.

(RSMo 1939 § 11244, A.L. 1945 p. 1825 § 4, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10013; 1919 § 13003; 1909 § 11555

Effective 6-20-86

#### **County commission to examine report--certify to state tax commission.**

[151.040](#). At the next term of the county commission after such report is received, the clerk shall lay it before the county commission, and the county commission shall examine the report and determine the correctness thereof as to the description of the distributable property and if found correct, the county commission shall cause the clerk thereof to certify to the correctness of the report, under the seal of the county commission, and forward the certificate to the state tax commission on or before the fifteenth day of May next thereafter; if found in the opinion of the county commission to be incorrect, the county commission shall proceed immediately to ascertain what distributable property has been omitted, and shall return a description thereof to the state tax commission indicating the number of miles of road in each taxing jurisdiction cited in section [151.020](#) on or before the fifteenth day of May next; and if the county commission shall fail to make or cause to be made the certificate herein required, and in the time specified, the clerk shall make the certificate and a certificate that the county commission has so failed.

(RSMo 1939 § 11245, A.L. 1945 p. 1825 § 5, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10014; 1919 § 13004; 1909 § 11556

Effective 6-20-86

#### **State tax commission to determine value if company fails to report.**

[151.050](#). Should any railroad company fail to make and return to the state tax commission and county clerks, on the proper forms, any of the reports required by the foregoing provisions of this chapter, the state tax commission shall ascertain the property of such company, from the best information they can obtain, and shall fix the value thereof; which value shall serve as the base from which the four percent penalty provided in section [151.020](#) is calculated.

(RSMo 1939 § 11246, A.L. 1945 p. 1825 § 6, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10015; 1919 § 13005; 1909 § 11557

Effective 6-20-86

#### **Commission to assess, adjust and equalize--valuation--hearings--bridges in St. Louis City acquired by railroad company, how valued.**

[151.060](#). 1. The state tax commission shall assess, adjust and equalize the aggregate valuation of the distributable property of each one of the railroad companies in this state specified in section [151.020](#). For the purpose of estimating the true value in money of the distributable property of a railroad company, the state tax commission may take into consideration the reports filed under section [151.020](#), the reports, statements or returns of the company filed in the office of any board, office, or commission of this state, or any county thereof, and such other evidence of any kind that is obtainable bearing thereon. However, no report, statement or return shall be conclusive upon the state tax commission in estimating the true value in money of the operating property of a railroad company.

2. The state tax commission shall have power to summon witnesses by process issued to any officer authorized to serve subpoenas, and shall have the power of a circuit court to compel the

attendance of such witnesses, and to compel them to testify; they shall have the power, upon their knowledge, or such information as they can obtain, to increase or reduce the aggregate valuation of the distributable property of any railroad company included in the reports and returns made by the railroad companies and the clerks of the county commissions, and shall assess, adjust and equalize any other distributable property owned, used, leased or otherwise controlled by such railroad companies, or any railroad company's distributable property upon which no returns have been made, which may be otherwise known to them, as they deem just and right. In the event the state tax commission determines that certain distributable property has been omitted from the railroad's report under section [151.020](#), the state tax commission shall describe the omitted distributable property in its records and shall assess the omitted distributable property at double its true value in money unless the state tax commission for good cause shown, waives this penalty.

3. In assessing, adjusting and equalizing any distributable railroad property for any year or years the state tax commission may arrive at its finding, conclusion and judgment, upon its knowledge, or such information as may be before it, and shall not be governed in its findings, conclusions and judgment by the testimony which may be adduced, further than to give to it such weight as the state tax commission may think it is entitled to, except that when any railroad shall extend beyond the limits of this state and into another state in which a tax is levied and paid on any distributable property of such railroad, then the state tax commission shall assess, equalize and adjust only such proportion of the total value of all the distributable property of such railroad company as may be reasonably allocated to this state. To accomplish this end, the state tax commission may require information in its form reports under subsection 4 of section [151.020](#) which is necessary to properly assess and allocate such property.

4. The state tax commission shall assess the value of all bridges, approaches and appurtenances thereto acquired by any railroad company or its wholly owned subsidiary in this state by trade with a city not within a county at no greater value than the value of the distributable property traded, as established for the year immediately preceding the calendar year of the trade. Such assessment shall not increase, but may decrease, during ten years following the acquisition of such bridges, approaches and appurtenances thereto by the railroad or its wholly owned subsidiary from the city not within a county.

(RSMo 1939 § 11248, A.L. 1945 p. 1825 § 7, A.L. 1986 H.B. 1022, et al., A.L. 1989 H.B. 464)

Prior revisions: 1929 § 10017; 1919 § 13007; 1909 § 11559

Effective 5-18-89

### **Commission to assess property omitted in prior years.**

[151.070](#). 1. The state tax commission shall have the power to assess, adjust and equalize the distributable property herein specified of any railroad company, in whole or in part, for any of the five preceding years which has been or which may hereafter be omitted from assessment, adjustment and equalization, and to reassess, adjust and equalize any such distributable railroad property, in whole or in part, as the case may be, for any year or years for which it may have been heretofore or in which it may hereafter be assessed, adjusted and equalized, but which assessment, adjustment

and equalization, for any cause has been or which may hereafter be held by the courts to be irregular or void.

2. The double assessment on such omitted distributable property provided in subsection 2 of section [151.060](#) shall also apply under this section.

(RSMo 1939 § 11252, A.L. 1945 p. 1825 § 11, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10021; 1919 § 13023; 1909 § 11575

Effective 6-20-86

### **Apportionment of taxes.**

[151.080](#). The state tax commission shall apportion the aggregate value of all distributable property herein specified, which is owned, used, leased or otherwise controlled by each railroad company, to each county, municipal township, city or incorporated town, special road districts, library districts, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply, fire protection and sewer districts or subdivisions, except other school districts, in which the road is located, according to the ratio which the number of miles of the road completed in the county, municipal township, city or incorporated town, special road district, library districts, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply, fire protection and sewer districts or subdivisions, except other school districts, in which the road is located shall bear to the whole length of the road in this state; provided, that in any case where a company whose line or road is liable to taxation shall have been or may become consolidated into another corporation, entitled by its charter or otherwise to exemption from county or other taxation, that portion of the road which is liable to taxation, as aforesaid, shall be assessed separately, and the value thereof apportioned to the counties, municipal townships, cities or incorporated towns, special road districts, library districts, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply, fire protection and sewer districts or subdivisions, except other school districts, in which it is located; and an authorized officer of each such railroad company shall, in the annual reports rendered to the state tax commission, as provided in section [151.020](#), include statement of the length of the road within school districts which levy taxes for library purposes pursuant to section [137.030](#), and library districts; provided, further, that in no event shall any school district levy school taxes, taxes for the erection of public buildings, or for other purposes except library purposes on the property herein specified, in any manner other than that provided for in section [151.150](#).

(RSMo 1939 § 11253, A.L. 1945 p. 1825 § 12, A.L. 1945 p. 1952, A.L. 1951 p. 873, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10022; 1919 § 13024; 1909 § 11576

Effective 6-20-86

### **Tax commission to keep record--proceedings to be certified to companies.**

151.090. The state tax commission shall keep a complete record of all its proceedings and decisions, and shall cause the same to be signed officially by the chairman and the secretary, and shall certify to the secretaries of the respective railroad companies, and also to the county commissions of the proper counties, the action of the state tax commission. The certificate shall set forth the entire length of the railroad, including sidetracks, in the state, and the valuation thereof per mile; the total value of the distributable property of the railroad; the total length of the roadbed, including sidetracks, in each county, municipal township, city or incorporated town, special road district, library district, school districts which levy taxes for library purposes pursuant to section 137.030, hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section 184.350, public water supply, fire protection and sewer districts or subdivisions, except other school districts; also the total value of distributable property as assessed, adjusted, equalized, and apportioned to such county, municipal township, city or incorporated town, special road district, library district, school districts which levy taxes for library purposes pursuant to section 137.030, hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section 184.350, public water supply, fire protection and sewer districts or subdivisions, except other school districts therein, by the state tax commission. The certificates, respectively, shall be held and received in all courts and places where the action of the state tax commission shall be called in question, as prima facie evidence of the facts set forth in the certificates, and that each and every act and thing required to be done by the state tax commission under the provisions of this chapter, have been fully complied with, and the party using or offering the certificate in evidence shall not be required to produce the record of the proceedings or decisions of the state tax commission, or a copy thereof, nor any other matter or thing as evidence to sustain the certificate.

(RSMo 1939 §§ 11254, 11255, A.L. 1945 p. 1825 § 13, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al. merged with H.B. 1554 Revision)

Prior revisions: 1929 §§ 10023, 10024; 1919 §§ 13025, 13026; 1909 §§ 11577, 11578

Effective 6-20-86 (H.B. 1022, et al.)

8-13-86 (H.B. 1554 Revision)

### **Local property to be assessed by county assessor.**

151.100. All local property owned or controlled by any railroad company or corporation in this state, shall be assessed by the proper assessors in the several counties, cities, incorporated towns and villages wherein such property is located, under the general revenue laws of the state and the municipal laws regulating the assessments of other local property in such counties, cities, incorporated towns and villages, respectively, but the taxes on the property so assessed shall be levied and collected according to the provisions of this chapter. Review of such local railroad assessments shall be the first order of business of the county board of equalization. In no event shall the board of equalization or any county officer alter or amend the local assessed valuations of railroad property later than August fifteenth in any year, except by order of the state tax commission.



(RSMo 1939 § 11256, A.L. 1945 p. 1825 § 14, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10025; 1919 § 13027 ; 1909 § 11579

Effective 6-20-86

**Description of local property furnished to county clerk--certification by county assessor--list of property, furnished to state tax commission.**

151.110. 1. For the purpose of carrying out the provisions of section 151.100, an authorized officer of every such railroad company shall, in addition to the report required to be furnished to the county clerk, as described in section 151.030, no later than April first in each year, furnish to each county assessor in this state, wherever any local property owned or controlled by such company may be located, a separate report, under oath for the benefit of county and other local assessors, specifically describing all lands by county tax map parcel number, situated in such county, and not included in their returns to the state tax commission and county clerks, under sections 151.020 and 151.030, owned or controlled by such company, on the first day of January in each year, and the true value in money thereof.

2. Each county assessor in this state shall certify a copy of the report required by subsection 1 of this section and a copy of assessments thereon to the county clerk, the company and the state tax commission no later than April twentieth in each year.

3. An authorized officer of every such railroad company shall, in addition to the reports required to be furnished to the county clerk as described in section 151.030 and subsection 1 of this section, furnish to the state tax commission a list by county of the true value in money of all local property as derived by the county assessor in each county no later than May first in each year.

(RSMo 1939 § 11257, A.L. 1945 p. 1825 § 15, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10026; 1919 § 13028; 1909 § 11580

Effective 6-20-86

**Local assessment and rate percent returned to county commission.**

151.120. It shall be the duty of each city or town council, board of aldermen, board of trustees, board of directors, or governing body, howsoever known, as the case may be, of every city, incorporated town or village, special road district, library district, school district which levies taxes for library purposes pursuant to section 137.030, hospital district, nursing home district, ambulance district, metropolitan zoological park and museum district established pursuant to section 184.350, public water supply district, fire protection district, or sewer district or subdivision, except other school districts, wherein any railroad property is located, on or before the first day of September in each year, to certify to the county commission of their respective counties a statement of the assessments made in pursuance to section 151.100 and also the rate percent levied by the city, incorporated town or village, special road district, library district, school district which levies taxes for library purposes pursuant to section 137.030, hospital district, nursing home district, ambulance district, metropolitan zoological park and museum district established pursuant to section 184.350,



public water supply district, fire protection district, or sewer district or subdivision, except other school districts, for municipal, special road, library, public water supply, fire protection and sewer purposes for that year.

(RSMo 1939 § 11258, A.L. 1945 p. 1825 § 16, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10027; 1919 § 13029; 1909 § 11581

Effective 6-20-86

### **Determination of value of railroads built on county lines.**

[151.130](#). In any case where a railroad is built along any county line, or where the line dividing any two or more counties is crossed and recrossed by any such railroad, in order to ascertain the exact amount of railroad bed and track which belongs within the lines of each of the respective counties, the county commissions of each of such counties are hereby authorized and required to cause a survey of the same to be made, and it shall be the duty of the county commissions to appoint the county surveyor, or some other suitable person, for each of their respective counties, who shall proceed jointly to survey, locate and establish such line; and such surveyor shall commence at the first intersection of the county line with such railroad, at either end of the same, as it may suit their convenience, and make a correct survey of the same, and measure correctly all portions of the bed and track of such railroad which they find on either side of such county line. They shall file in the office of the county clerk of each of their respective counties a correct plat of such survey, with the notes of the same, showing the exact amount of roadbed which belongs within the lines of each of the respective counties; and in all cases hereafter, in the assessment and collection of the revenue on such railroads, the county commission shall be governed by such survey.

(RSMo 1939 § 5224, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 4767; 1919 § 9955; 1909 § 3152

Effective 6-20-86

### **County commission to levy taxes on railroad property.**

[151.140](#). The county commission, upon the receipt from the state tax commission of the returns of the county assessor and the certificate of cities, towns, villages, special road districts, library districts, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply districts, fire protection districts and sewer districts or subdivisions, except other school districts, made under section [151.120](#) shall, at the regular term of the county commission, if in session at the time, if not, at an adjourned term or a special term of the county commission called for that purpose, ascertain and levy the taxes for state, county, municipal township, city, incorporated town and village, school, special road, library, hospital, nursing home, ambulance, zoological park and museum, public water supply, fire protection and sewer purposes and for capital projects purposes and for other purposes on the railroad and the property thereof, in such county, municipal township, city, incorporated town or village, special road

district, library district, school district which levies taxes for library purposes pursuant to section [137.030](#), hospital district, nursing home district, ambulance district, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply district, fire protection district, sewer district or subdivision, except other school districts, at the same rate as may be levied on other property, except that the rate for school purposes and for capital projects purposes, and for other purposes, shall be ascertained as described in section [151.150](#), and shall make an entry thereof on the records of the county commission; and in case the county commission has failed or omitted, or may hereafter fail or omit, from any cause whatever, to levy the taxes or any portion of the taxes for any year or years, or in case the taxes or any portion of taxes for any year or years shall be illegally or erroneously levied, then the county commission, at the time of making the regular levy upon railroad property as herein provided, shall, in addition thereto, ascertain and levy the taxes for state, county, municipal township, city, incorporated town or village, school, special road, library, hospital, nursing home, ambulance, zoological park and museum, public water supply, fire protection and sewer purposes, and for capital projects purposes and for other purposes, on the railroad and the property thereof in such county, municipal township, city, incorporated town or village, special road district, library district, school district which levies taxes for library purposes pursuant to section [137.030](#), hospital district, nursing home district, ambulance district, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply district, fire protection district and sewer district or subdivision, which may have been or may hereafter be omitted or illegally or erroneously levied upon the valuation of the railroad and the property thereof, as determined by the state tax commission for such year or years, at the same rates that were levied upon other property for the year or years in which the taxes were omitted or illegally or erroneously levied; provided that in no case shall the levy exceed the constitutional limits; and which taxes, when so levied, shall become due and payable, delinquent and subject to penalty as other railroad taxes now are, and shall be recoverable as provided in section [151.230](#).

(RSMo 1939 § 11259, A.L. 1945 p. 1825 § 17, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al., A.L. 1994 S.B. 676)

Prior revisions: 1929 § 10028; 1919 § 13030; 1909 § 11582

Effective 7-12-94

### **Apportionment by county commission of schools by railroads.**

[151.150](#). 1. For the purpose of levying school taxes, including taxes for school purposes, as defined in section [163.011](#) for capital projects purposes, as authorized under section [165.011](#), "and for other purposes", as defined in section [151.160](#), in the several counties of this state, on the distributable property of the railroad company, the several county commissions shall ascertain from the returns in the office of the county clerk the average rate of taxation levied for school purposes for capital projects purposes, and for other purposes, each separately by the several local school boards or authorities of the several school districts throughout the county.

2. The average rate for school purposes shall be ascertained by adding together the local rates of the several school districts in the county and by dividing the sum thus obtained by the whole number of districts levying a tax for school purposes. The county clerk shall cause to be charged to

the railroad companies taxes for school purposes at the average rate on the proportionate value of the railroad property so certified to the county commission by the state tax commission, under the provisions of this chapter, and shall apportion the taxes for school purposes, so levied and collected, among all the school districts in his county, the same proportion that the September membership of a district, determined as provided in (1) of subdivision (8) of section [163.011](#), bears to the sum of the September membership of all districts in the county.

3. The average rate levied for capital projects purposes, and for other purposes, each separately, shall be ascertained by adding together the local rates of the several districts in the county levying a tax for capital projects purposes, or for other purposes and by dividing the sum thus obtained in each case by the whole number of districts in the county. The county clerk shall cause to be charged to the railroad companies taxes for capital projects purposes, or for other purposes, at the average rate on the proportionate value of the railroad distributable property so certified to the county commission by the state tax commission, under the provisions of this chapter, and the county commission shall apportion the taxes for capital projects purposes, or for other purposes so levied and collected, among the several school districts levying the taxes, in proportion to the amount of such taxes so levied in each of the districts.

4. All local property owned or controlled by a railroad company lying in any school district shall be taxed at the same rate as other property in the district, and the school taxes, including taxes for capital projects purposes, and for other purposes thereon, shall go to the district in which such property is situated.

(RSMo 1939 § 11260, A.L. 1945 p. 1825 § 18, A.L. 1965 p. 95, A.L. 1982 adopted by Initiative, Proposition C, November 2, 1982, A.L. 1986 H.B. 1022, et al., A.L. 1993 S.B. 380, A.L. 1994 S.B. 676, A.L. 1996 S.B. 795, et al.)

Prior revisions: 1929 § 10029; 1919 § 13031; 1909 § 11583

**The words "for other purposes" construed.**

[151.160](#). Whenever and wherever the words "for other purposes" occur in this chapter they shall be held to mean taxes or taxation for other purposes, and shall be construed to include all taxes, estimates for which shall have been made or the levy of which shall have been lawfully directed by any school meeting, school officer or school board, as authorized under section [164.161](#), other than taxes for school purposes, and taxes for capital projects purposes provided for in section [151.150](#), and taxes for library purposes as authorized by section [137.030](#).

(RSMo 1939 § 11267, A.L. 1945 p. 1825 § 25, A.L. 1951 p. 873, Repealed L. 1993 S.B. 380 § A, A.L. 1994 S.B. 676)

Prior revisions: 1929 § 10036; 1919 § 13038; 1909 § 11590

Effective 7-12-94

**County clerk to make railroad tax book.**

[151.170](#). Within ten days after the county commission has levied the taxes on railroad property, as prescribed in sections [151.140](#) and [151.150](#), the county clerk of the county shall extend the same on a separate tax book, to be known as "the railroad tax book", in which he shall place, first, the total valuation of the distributable property of each railroad company, as assessed, equalized and apportioned to the county by the state tax commission, with the amount of state, county, municipal township, city, incorporated town and village, school, special road, library, hospital, nursing home, ambulance, zoological park and museum, public water supply, fire protection and sewer taxes and taxes for the erection of public buildings and for other purposes, levied thereon by the county commission, stated separately; second, a description of the local property, as returned by local assessors, and the amount of state, county, municipal, city, town or village school taxes, and taxes for the erection of public buildings, and for other purposes, levied thereon, stating each separately, and crediting school taxes and taxes for the erection of public buildings, and for other purposes, to the proper district or political subdivision.

(RSMo 1939 § 11261, A.L. 1945 p. 1825 § 19, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10030; 1919 § 13032; 1909 § 11584

Effective 6-20-86

#### **Tax book delivered to collector--receipt to state director of revenue.**

[151.180](#). The county clerk, as soon as the railroad tax book has been made out and adjusted, shall deliver it to the county collector, taking duplicate receipts therefor, transmitting one to the state director of revenue, and charging the collector with the total amount of taxes in each of the several funds in the tax book, and the collector shall be liable on his bond for the faithful collection and disbursement thereof according to law.

(RSMo 1939 § 11263, A.L. 1945 p. 1825 § 21, A. 1949 S.B. 1033)

Prior revisions: 1929 § 10032; 1919 § 13034; 1909 § 11586

#### **County clerk to certify amount of taxes to railroad company.**

[151.190](#). It shall be the duty of the county clerk as soon as the tax book is completed, to make out and certify to the secretary of the proper railroad company, or the officer making the return thereof, a statement of taxes levied on the property of the railroad company in his county, which statement shall contain:

(1) The total valuation of distributable property as the same was assessed, equalized and apportioned to the county, and the amount of state, county, city, town or village, municipal township, special road districts, library districts, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply, fire protection and sewer districts or subdivisions and school taxes and taxes for the erection of public buildings, and for other purposes levied thereon;

(2) The total valuation, as shown by the returns of the local assessors, of all local property in such county belonging to such railroad company, whether real property, or tangible personal property, and the amount of state, county, city, town, village, special road districts, library districts, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts, nursing home districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), public water supply, fire protection and sewer districts or subdivisions, school taxes and taxes for the erection of public buildings, and for other purposes levied thereon;

(3) The county clerk upon request of taxpayer shall also annually provide to the railroad company a legal description and listing of all parcels of real estate reported for local assessment indicating thereon an account number (property identification number), property description, valuation, applicable tax rate and amount of tax due.

(RSMo 1939 § 11262, A.L. 1945 p. 1825 § 20, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al., A.L. 1994 S.B. 652 merged with S.B. 662 & 459 merged with S.B. 676)

Prior revisions: 1929 § 10031; 1919 § 13033; 1909 § 11585

Effective 7-12-94 (S.B. 676)

8-28-94 (S.B. 652 merged with S.B. 662 & 459)

#### **Date railroad taxes due.**

[151.200](#). All taxes of whatever description, charged against any railroad company, according to the provisions of this chapter, due to any county, and all taxes due the state and collectible in the county, and all taxes due cities, incorporated towns, villages, municipal townships and school districts, special road districts, library districts, school districts which levy taxes for library purposes pursuant to section [137.030](#), hospital districts, ambulance districts, metropolitan zoological park and museum district established pursuant to section [184.350](#), nursing home districts, public water supply, fire protection and sewer districts or subdivisions, in the county, shall be due and payable to the county collector of the county on the first day of November of the year for which the same may be levied and charged as herein provided.

(RSMo 1939 § 11264, A.L. 1945 p. 1825 § 22, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10033; 1919 § 13035; 1909 § 11587

Effective 6-20-86

#### **Lien for taxes--priority.**

[151.210](#). 1. All property owned, used, leased or otherwise controlled by any railroad company in any county in this state shall be liable for the taxes assessed and levied against the company in the county. All state, county, municipal township, city, incorporated town and village, school, special road, library, hospital, nursing home, ambulance, zoological park and museum, public water supply,

fire protection and sewer taxes and taxes for the erection of public buildings and for other purposes, levied on the property of any railroad company in the county, together with all dues, penalties and costs accruing thereon, are hereby declared a prior lien in favor of the state on all the property of such company, including distributable and local property of the railroad company in the county, and such lien shall accrue and become a fixed encumbrance as soon as the amount of the taxes is determined by assessment and levy.

2. The fact that taxes assessed against any specific property of the company have been paid shall not release any property from being subjected to the lien for any and all other taxes due from the company, and the same are hereby declared to be a prior lien upon all such real property, or tangible personal property, which liens shall have precedence over all other liens, judgments and decrees of whatever kind, and shall be enforced as herein provided.

(RSMo 1939 § 11265, A.L. 1945 p. 1825 § 23, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10034; 1919 § 13036; 1909 § 11588

Effective 6-20-86

#### **Date taxes become delinquent--penalties.**

151.220. If any railroad company shall fail to pay to the county collector of the proper county any taxes levied for state, county, municipal township, city, incorporated town and village, school, special road, library, hospital, nursing home, ambulance, zoological park and museum, public water supply, fire protection and sewer purposes and taxes for the erection of public buildings and for other purposes, on the property of the railroad company in the county, on or before the thirty-first day of December next after the same shall have been assessed and levied, the same shall then be, after that date, known and treated as delinquent railroad taxes; and the company shall forfeit and pay, in addition to the taxes with which the company may stand charged on the tax books of the county, such penalty as is provided by law for the nonpayment of other delinquent taxes, which penalty shall be apportioned to the various funds respectively. It shall be the duty of the collector to collect and account for, as other taxes, in addition to all taxes so charged against the company, the penalty aforesaid, on all such taxes after the thirty-first day of December, until the same shall be paid.

(RSMo 1939 § 11266, A.L. 1945 p. 1825 § 24, A.L. 1957 p. 792, A.L. 1965 p. 269, A.L. 1973 H.B. 266, A.L. 1974 H.B. 1397)

Prior revisions: 1929 § 10035; 1919 § 13037; 1909 § 11589

#### **Collector to enforce lien for taxes--procedure.**

151.230. 1. If, on the first day of January of any year, any taxes levied under the provisions of this chapter are unpaid and delinquent, the county collector shall proceed to enforce the state's lien against the property of the railroad and to compel the payment of such taxes by suit in the circuit court of the county.

2. Suits shall be prosecuted in the name of the state at the relation and to the use of the county collector.

3. Such suits shall be tried in the manner prescribed in the code for civil procedure in as far as consistent with the provisions of this chapter.

(RSMo 1939 §§ 11269, 11270, A.L. 1945 p. 1825 §§ 26, 27, A. 1949 S.B. 1033)

Prior revisions: 1929 §§ 10038, 10039; 1919 §§ 13040, 13041; 1909 §§ 11592, 11593

#### **Duty of prosecuting attorney--additional attorneys--fees.**

151.240. It shall be the duty of the prosecuting attorney of each county to prosecute all suits for taxes under this chapter. County collectors shall have power, with the approval of the county commission, or, in St. Louis City, the approval of the mayor thereof, to employ such attorneys as may be deemed necessary to aid and assist the prosecuting attorney in conducting and managing such suits; and the court in which suit is brought shall, if plaintiff obtain judgment, allow such attorneys a reasonable fee for bringing and conducting such suit which shall be taxed against the defendant and paid as other costs in the case. At the request of the collector, the governor may direct the attorney general to assist in the prosecution of any such suits.

(RSMo 1939 § 11274, A.L. 1945 p. 1825 § 31, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10043; 1919 § 13045; 1909 § 11597

Effective 6-20-86

#### **Property to be sold--sheriff to issue deed--disposition of proceeds.**

151.250. Upon the rendition of such judgment, if against the defendant, the clerk of said court shall issue a special fieri facias, describing the property against which such judgment is rendered and directed to the sheriff, commanding him to advertise and sell said property, or so much thereof as may be necessary to pay said judgment and subsequent costs, in the same manner as sheriffs may do under ordinary executions; and said sheriff shall, upon such sale, execute and deliver to the purchaser of such railroad property a deed of conveyance therefor, which shall be acknowledged before the circuit court as in ordinary cases, and shall convey the title in fee to such purchaser of the property therein named, which deed shall be prima facie evidence of title, and that the things therein stated are true. The net proceeds of said sale shall be paid over to the county collector, and by him credited to the proper funds.

(RSMo 1939 § 11271, A.L. 1945 p. 1825 § 28)

Prior revisions: 1929 § 10040; 1919 § 13042; 1909 § 11594

#### **Collector to keep separate accounts of taxes collected--monthly payments.**

151.260. 1. The collector shall keep separate accounts of the railroad taxes collected by him and render monthly statements thereof to the county clerk as in other cases.



2. Every month he shall pay all state taxes collected by him on railroad property to the state director of revenue transmitting and stating them separately from other state taxes; and shall pay into the county treasury all other such taxes collected in the county, and into the treasury of any city in the county all such taxes belonging to the city. The amounts paid into the county and city treasuries shall be disbursed as provided by law.

(RSMo 1939 § 11272, A.L. 1945 p. 1825 § 29, A. 1949 S.B. 1033)

Prior revisions: 1929 § 10041; 1919 § 13043; 1909 § 11595

#### **Collector's annual settlement of railroad taxes.**

151.270. County collectors shall, at their annual settlements with the county commission, also settle and account for all railroad taxes by them collected, and shall receive credit accordingly; but they shall receive no credit for delinquent taxes until they shall have exhausted all legal remedies to collect the same, and shall have filed an affidavit to that effect.

(RSMo 1939 § 11273, A.L. 1945 p. 1825 § 30)

Prior revisions: 1929 § 10042; 1919 § 13044; 1909 § 11596

#### **Fees allowed county collector.**

151.280. The county collector shall be allowed for collecting the railroad taxes, payable out of the same, one percent on all sums paid without seizure of personal property; and on all collections made by seizure of personal property, he shall be allowed five percent on the amount, which shall be taxed or charged as costs and paid by the railroad company; and on all collections made by suit against such company or companies two percent on the amount, to be paid as costs by the defendant; provided, that in all counties and cities not within a county the collector shall pay such fees into the county or city treasury.

(RSMo 1939 § 11275, A.L. 1945 p. 1825 § 32, A.L. 1945 p. 1952, A.L. 1987 S.B. 65, et al.)

Prior revisions: 1929 § 10044; 1919 § 13046; 1909 § 11598

Effective 1-1-88

#### **Fee to county clerk for making railroad tax book.**

151.290. The county clerk shall be allowed fees at the same rate for making out the railroad tax book as he may receive for like services in making out tax books under the general revenue law of the state.

(RSMo 1939 § 11276, A.L. 1945 p. 1825 § 33, A.L. 1945 p. 1952)

Prior revisions: 1929 § 10046; 1919 § 13048; 1909 § 11600

#### **Companies may recover taxes paid on leased cars.**

[151.300](#). All railroad companies in this state which shall hereafter pay any taxes on any sleeping, palace, passenger or other cars, hired, leased, run or used on the roads of said companies in this state, shall have a right of action against the company or persons owning such cars for the taxes so paid, with interest thereon from date of payment, and may sue for and recover the same in any court of competent jurisdiction.

(RSMo 1939 § 11279, A.L. 1945 p. 1825 § 36)

Prior revisions: 1929 § 10049; 1919 § 13051; 1909 § 11603

#### **Obligation of contracts not impaired.**

[151.310](#). Nothing in this chapter shall be so construed as to avoid or impair the obligation of any contract relating to the payment of such taxes heretofore entered into or made between any such company, its agents or persons owning such cars, and any such railroad company.

(RSMo 1939 § 11280, A.L. 1945 p. 1825 § 37)

Prior revisions: 1929 § 10050; 1919 § 13052; 1909 § 11604

#### **Street railroad company to make statement to commission.**

[151.320](#). On or before the fifteenth day of April in each year, the president or other authorized officer of every street railroad company in every city of this state whose line is now or shall hereafter become so far completed and in operation as to run electric cars, trolley cars, motorbuses, or cars propelled by any other device for the transportation of passengers, shall furnish to the state tax commission a statement duly subscribed and sworn to by the president or other authorized officer, before some officer authorized to administer oaths, setting out in detail the distributable property of the street railroad, the true value in money thereof and such information concerning itself and all of its property, wherever situated, as the state tax commission may reasonably require for the purpose of estimating the true value in money of such distributable property of the street railroad company in this state and for apportioning the valuation for assessment of such property among the various counties.

(RSMo 1939 § 11249, A.L. 1945 p. 1825 § 8, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10018; 1919 § 13020; 1909 § 11572

Effective 6-20-86

#### **Street railroad company property subject to taxation.**

[151.330](#). The distributable property returned to the state tax commission, as by section [151.320](#) required, shall be subject to taxation for state, county, municipal and other purposes to the same extent as the real and tangible personal property of private persons, and the same shall be assessed, apportioned, certified and the taxes thereon levied and collected at the time and in the manner which is now or may hereafter be provided by law for the assessment and taxation of other railroad property.

(RSMo 1939 § 11250, A.L. 1945 p. 1825 § 9, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10019; 1919 § 13021; 1909 § 11573

Effective 6-20-86

**Penalties imposed on certain officers.**

151.340. If any commissioner or clerk of any county commission, collector or any member of the state tax commission, shall fail to discharge the duties imposed upon him under this chapter, in the manner and time required therein, he shall be liable to a fine of not less than one hundred nor more than five hundred dollars, to be recovered by civil action in any court of competent jurisdiction.

(RSMo 1939 § 11277, A.L. 1945 p. 1825 § 34)

Prior revisions: 1929 § 10047; 1919 § 13049; 1909 § 11601



Missouri General Assembly  
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