FIRST EXTRAORDINARY SESSION OF THE

SECOND REGULAR SESSION

HOUSE BILL NO. 17

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WINDHAM.

5996H.03I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 59.319, 140.010, 140.030, 140.140, 140.170, 140.190, 140.195, 140.220, 140.230, 140.240, 140.250, 140.260, 140.270, 140.280, 140.290, 140.300, 140.310, 140.320, 140.330, 140.340, 140.360, 140.370, 140.410, 140.420, 140.430, 140.450, 140.460, 140.480, 140.490, 140.520, 140.540, 140.550, 140.560, 140.570, 140.590, 140.600, 140.620, 140.630, 140.670, 140.720, 140.740, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985, 140.986, 140.987, 140.988, 140.991, 140.997, 140.1000, 140.1003, 140.1006, 140.1009, 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.350, 141.360, 141.410, 141.420, 141.430, 141.440, 141.470, 141.480, 141.500, 141.510, 141.520, 141.530, 141.535, 141.540, 141.650, 141.570, 141.570, 141.580, 141.610, 141.620, 141.640, 141.650, 141.670, 141.850, 141.870, 141.730, 141.740, 141.765, 141.820, 141.830, 141.840, 141.850, 141.860, 141.870, 141.880, 141.990, 141.900, 141.910, 141.920, 141.930, 141.931, 141.940, 141.950, 141.960, 141.970, 141.980, 141.981, 141.984, 141.985, 141.1009, 141.1009, 141.1012, and 249.255, RSMo, and to enact in lieu thereof one hundred eighteen new sections relating to the collection of delinquent taxes.

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

Section A. Sections 59.319, 140.010, 140.030, 140.140, 140.170, 140.190, 140.195,
140.220, 140.230, 140.240, 140.250, 140.260, 140.270, 140.280, 140.290, 140.300, 140.310,
140.320, 140.330, 140.340, 140.360, 140.370, 140.410, 140.420, 140.430, 140.450, 140.460,
140.480, 140.490, 140.520, 140.540, 140.550, 140.560, 140.570, 140.590, 140.600, 140.620,
140.630, 140.670, 140.720, 140.740, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985,
140.986, 140.987, 140.988, 140.991, 140.997, 140.1000, 140.1003, 140.1006, 140.1009,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

7 140.1012, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.350, 141.360, 141.410, 141.420, 141.430, 141.440, 141.470, 141.480, 141.500, 8 9 141.510, 141.520, 141.530, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 10 141.610, 141.620, 141.640, 141.650, 141.670, 141.680, 141.700, 141.720, 141.730, 11 141.740, 141.765, 141.820, 141.830, 141.840, 141.850, 141.860, 141.870, 141.880, 12 141.890, 141.900, 141.910, 141.920, 141.930, 141.931, 141.940, 141.950, 141.960, 13 141.970, 141.980, 141.981, 141.984, 141.985, 141.1009, 141.1012, and 249.255, RSMo, 14 are repealed and one hundred eighteen new sections enacted in lieu thereof, to be known as sections 59.319, 140.010, 140.030, 140.140, 140.170, 140.190, 140.195, 140.220, 140.230, 15 16 140.240, 140.250, 140.260, 140.270, 140.280, 140.290, 140.300, 140.310, 140.320, 140.330, 140.340, 140.360, 140.370, 140.410, 140.420, 140.430, 140.450, 140.460, 140.480, 140.490, 17 18 140.520, 140.540, 140.550, 140.560, 140.570, 140.590, 140.600, 140.620, 140.630, 140.670, 19 140.720, 140.740, 140.980, 140.981, 140.982, 140.983, 140.984, 140.985, 140.987, 140.988, 140.991, 140.994, 140.997, 140.1000, 140.1003, 140.1009, 140.1012, 140.1020, 140.1021, 20 21 140.1022, 140.1023, 140.1024, 140.1025, 140.1027, 140.1028, 140.1029, 140.1031, 22 140.1034, 140.1037, 140.1040, 140.1043, 140.1049, 140.1052, 140.1055, 141.220, 141.230, 141.250, 141.270, 141.290, 141.300, 141.320, 141.330, 141.350, 141.360, 23 141.410, 141.420, 141.430, 141.440, 141.470, 141.480, 141.500, 141.510, 141.520, 24 25 141.530, 141.535, 141.540, 141.550, 141.560, 141.570, 141.580, 141.610, 141.620, 141.640, 141.650, 141.670, 141.680, 141.700, 141.720, 141.730, 141.740, 141.765, 26 141.821, 141.980, 141.981, 141.984, 141.985, 141.1009, 141.1012, and 249.255, to read as 27 28 follows:

59.319. 1. A user fee of [four] five dollars shall be charged and collected by every 2 recorder in this state, over and above any other fees required by law, as a condition precedent 3 to the recording of any instrument. The state portion of the fee shall be forwarded monthly by 4 each recorder of deeds to the state director of revenue, and the fees so forwarded shall be 5 deposited by the director in the state treasury. Two dollars of such fee shall be retained by the 6 recorder and deposited in a recorder's fund and not in county general revenue for record storage, microfilming, and preservation, including anything necessarily pertaining thereto. 7 The recorder's funds shall be kept in a special fund by the treasurer and shall be budgeted and 8 expended at the direction of the recorder and shall not be used to substitute for or subsidize 9 any allocation of general revenue for the operation of the recorder's office without the express 10 11 consent of the recorder. The recorder's fund may be audited by the appropriate auditing agency, and any unexpended balance shall be left in the fund to accumulate from year to year 12 13 with interest.

14 2. An additional fee of three dollars shall be charged and collected by every recorder 15 in this state, over and above any other fees required by law, as a condition precedent to the

16 recording of any instruments specified in subdivisions (1) and (2) of subsection 1 of section

59.330. The fees collected from this additional three dollars per recorded instrument shall be 17 18 forwarded monthly by each recorder of deeds to the state director of revenue, and the fees so 19 forwarded shall be deposited by the director in the state treasury.

20

3. The state treasurer and the commissioner of administration shall establish an 21 appropriate account within the state treasury and in accordance with the state's accounting 22 methods. Any receipt required by this section to be deposited in the state treasury shall be 23 credited as follows:

24 (1) The amount of one dollar for each fee collected under subsection 1 of this section 25 shall be paid to the state treasurer and credited to the "Missouri Land Survey Fund" which is hereby created to be utilized for the purposes of sections 60.510 to 60.620 and section 60.670. 26 27 The state treasurer shall be custodian of the fund and may approve disbursements from the 28 fund in accordance with sections 30.170 and 30.180. Any funds previously collected by the state treasurer to be utilized for the purposes of sections 60.510 to 60.620 and section 60.670 29 30 shall transfer to the Missouri land survey fund. Any portion of the fund not immediately 31 needed for the purposes authorized shall be invested by the state treasurer as provided by the 32 constitution and laws of this state. All income, interest, and moneys earned from such 33 investments shall be deposited in the Missouri land survey fund. Any unexpended balance in 34 the fund at the end of the fiscal year is exempt from the provisions of section 33.080 relating 35 to the transfer of unexpended balances to the general revenue fund;

36 (2) The amount of one dollar for each fee collected under subsection 1 of this 37 section shall be paid to the director of revenue and credited to the "Missouri Land Bank 38 Fund", which is hereby created to be utilized for the purposes of sections 92.875, 39 140.981, 140.1021, and 141.980. The director of revenue shall be custodian of the fund 40 and shall approve disbursements annually, based on a public application for funding 41 reviewed and awarded by the Missouri housing development commission. Any portion 42 of the fund not disbursed for the purposes authorized shall be invested by the director of 43 revenue as provided by the constitution and laws of this state. All income, interest, and 44 moneys earned from such investments shall be deposited in the Missouri land bank 45 fund. Any unexpended balance in the fund at the end of the fiscal year is exempt from 46 the provisions of section 33.080 relating to the transfer of unexpended balances to the 47 general revenue fund;

48 (3) The amount of one dollar for each fee collected under subsection 1 of this section 49 to an account to be utilized by the secretary of state for additional preservation of local 50 records; and

51 [(3)] (4) The amount of three dollars collected under subsection 2 of this section into the Missouri housing trust fund as designated in section 215.034. 52

140.010. **1.** All real estate upon which the taxes remain unpaid on the first day of 2 January, annually, are delinquent, and the county collector shall enforce the lien of the state 3 thereon, as required by this chapter. Any failure to properly return the delinquent list, as 4 required by this chapter, in no way affects the validity of the assessment and levy of taxes, nor 5 of the foreclosure and sale by which the collection of the taxes is enforced, nor in any manner 6 affects the lien of the state on the delinquent real estate for the taxes unpaid thereon.

7 2. Alternatively, any county may, by adoption of a resolution or order of the county commission of such county, elect to operate under the provisions of sections 8 9 141.210 to 141.820 for any parcel for which there is an unpaid tax bill for a period of at least two years after the date on which it became delinquent. Any county electing to 10 operate as such shall be called a "partial opt-in county." No county eligible to establish 11 12 a land bank agency pursuant to section 140.1021 shall elect to operate as a partial opt-in 13 county unless the county first elects to establish a land bank agency as provided in section 140.1021. Pursuant to section 141.290, after the adoption of such resolution or 14 15 order by a county commission, the collector of the county shall decide which tax-16 delinquent parcels shall proceed according to the provisions of sections 141.210 to 141.820. Said parcels shall be exempt from the provisions of sections 140.030 to 140.722. 17

140.030. Whenever any collector shall be unable to collect any taxes specified on the tax book, having diligently endeavored and used all lawful means to collect the same, [he] the 2 3 collector shall make lists thereof, one to be called the "tangible personal property delinquent list", in which shall be stated the names of all persons owing taxes on tangible personal 4 5 property, where taxes cannot be collected, alphabetically arranged, with the amount due from each, and the other to be called the "land delinquent list", in which shall be stated the taxes on 6 lands and town lots where taxes have not been collected, with a full description of said lands 7 and lots, and the amount of taxes due thereon, set opposite each tract of land or town lot; and 8 a like list of all delinquent clerks and other officers required to pay to the collector the amount 9 of revenue by them respectively received, to be called the "delinquent list of officers". 10

140.140. The collector shall make diligent endeavor to collect all taxes upon said back tax book, and whenever [he] the collector finds that any taxes therein have been paid, [he] the collector shall report that fact to the county commission, or other proper officer, giving the name of the officer or person to whom such taxes were paid; and [he] the collector shall also report to the commission, or other proper officer, all cases of double assessment or other errors, and thereupon the commission, or other proper officer, shall cause the necessary action to be taken and entries to be made.

140.170. 1. Except for lands described in subsection 7 of this section, the county
collector shall cause a copy of the list of delinquent lands and lots to be printed in an online
publication or some newspaper of general circulation published in the county for three

4 consecutive weeks, one insertion weekly, before the sale, the last insertion to be at least5 fifteen days prior to the fourth Monday in August.

6 2. In addition to the names of all record owners or the names of all owners appearing 7 on the land tax book it is only necessary in the printed and published list to state in the 8 aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately 9 stated.

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

4. The county collector, on or before the day of sale, shall insert at the foot of the list on [his or her] the collector's record a copy of the notice and certify on [his or her] the collector's record immediately following the notice the name of the online publication or newspaper of the county in which the notice was printed [and] or published and the dates of insertions thereof in the online publication or newspaper.

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

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

32 7. The county collector may have a separate list of such lands, without legal 33 descriptions or the names of the record owners, **published online or** printed in a newspaper 34 of general circulation published in such county for three consecutive weeks before the sale of 35 such lands for a parcel or lot of land that:

36 (1) Has an assessed value of one thousand five hundred dollars or less and has been37 advertised previously; or

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

40

41 The notice shall state that legal descriptions and the names of the record owners of such lands 42 shall be posted at any county courthouse within the county and the office of the county 43 collector.

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

140.190. 1. On the day mentioned in the notice, the county collector shall commence the sale of such lands, and shall continue the same from day to day until each parcel assessed or belonging to each person assessed shall be sold as will pay the taxes, interest and charges thereon, or chargeable to such person in said county. The county collector may limit bidding on the first day of the sale to natural persons residing in Missouri and nonprofit organizations, business entities in good standing with the secretary of state on the second day of sale, and all other bidders on the third or subsequent days of sale.

8 2. The person or land bank agency offering at said sale, whether in person or by 9 electronic media, to pay the required sum for a tract shall be considered the purchaser of such land; provided, no sale shall be made to any person or designated agent who is currently 10 11 delinquent on any tax payments on any property, other than a delinquency on the property being offered for sale, and who does not sign an affidavit stating such at the time of sale. 12 13 Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale. No bid shall be received from any person not a resident of the state of Missouri or a foreign 14 15 corporation or entity all deemed nonresidents. A nonresident shall file with said collector an agreement in writing consenting to the jurisdiction of the circuit court of the county in which 16 such sale shall be made, and also filing with such collector an appointment of some citizen of 17 said county as agent of said nonresident, and consenting that service of process on such agent 18 19 shall give such court jurisdiction to try and determine any suit growing out of or connected 20 with such sale for taxes. After the delinquent auction sale, any certificate of purchase shall be issued to the agent. After meeting the requirements of section 140.405, the property shall be 21 conveyed to the agent on behalf of the nonresident, and the agent shall thereafter convey the 22 23 property to the nonresident. A collector may preclude a prospective bidder from 24 participating in a sale for failure to comply with any of the provisions of this section.

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

29 person appointed as agent of said nonresident the county clerk shall become the appointee as 30 agent of said nonresident.

31 4. No person residing in any home rule city with more than seventy-one thousand but fewer than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under 32 33 this section unless such person has, no later than ten days before the sale date, demonstrated 34 to the satisfaction of the official charged by law with conducting the sale that the person is not 35 the owner of any parcel of real property that has two or more violations of the municipality's building or housing codes. A prospective bidder may make such a demonstration by 36 37 presenting statements from the appropriate collection and code enforcement officials of the municipality. This subsection shall not apply to any taxing authority or land bank agency, and 38 39 entities shall be eligible to bid at any sale conducted under this section without making such a demonstration. 40

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

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

5 2. For [his] the clerk's services as in this section provided [he] the clerk shall, except 6 in those counties having a population in excess of one hundred thousand, receive the sum of 7 twenty-five cents on each tract of land or lot sold, to become part of the costs of sale and paid 8 by the purchaser, which fee shall include entry or recital of redemption on such record.

140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or collector of any county within the state of Missouri, and the same sells for a greater amount 2 3 than the debt or taxes and all costs in the case it shall be the duty of the sheriff or collector of the county, when such sale has been or may hereafter be made, to make a written statement 4 describing each parcel or tract of land sold by [him] the sheriff or collector for a greater 5 amount than the debt or taxes and all costs in the case together with the amount of surplus 6 money in each case. The statement shall be subscribed and sworn to by the sheriff or 7 collector making it before some officer competent to administer oaths within this state, and 8 then presented to the county commission of the county where the sale has been or may be 9 10 made; and on the approval of the statement by the commission, the sheriff or collector making the same shall pay the surplus money into the county treasury, take the receipt in duplicate of 11 the treasurer for the surplus of money and retain one of the duplicate receipts and file the 12

other with the county commission, and thereupon the commission shall charge the treasurerwith the amount.

15 2. The treasurer shall place such moneys in the county treasury to be held for the use and benefit of the person entitled to such moneys or to the credit of the school fund of the 16 county, to be held in trust for [the lesser of a term of three years or ninety days following the 17 expiration of the redemption period for] the lienholders of record or for the publicly recorded 18 19 owner or owners of the property sold at the time of the delinquent land tax auction or [their] 20 legal representatives of the lienholders or owners. The surplus shall be first distributed to 21 public lienholders, then to the former lienholders of record, by priority of the former liens, if 22 any, then to the former owner or owners of the property. Lien priority shall be set as of the 23 date of the tax sale. No surplus funds shall be distributed to any party claiming entitlement to 24 such funds, other than as part of the redemption process, until [ninety] one hundred twenty 25 days have passed after the period of redemption has expired. At the end of three years, if any 26 funds have not been distributed or called for as part of a redemption or collector's deed 27 issuance, then such funds shall become a permanent school fund of the county.

28 3. County commissions shall compel owners, lienholders of record, or agents to make satisfactory proof of [their] claims before receiving their money; provided, that no county 29 30 shall pay interest to the claimant of any such fund. Any such claim shall be filed with the county commission within [ninety] one hundred twenty days after the expiration of the 31 32 redemption period, be made in writing, and include reference to the notice of the lien of 33 record upon which the claim is made. The reference shall include the county recorder's 34 recording reference information such as book and page number, document number, court 35 case number, or other reference information if the lien is not referenced either by book or 36 page number or document number. Should more than one party make claim to any surplus 37 funds and those parties are unable to reach an agreement satisfactory to the county commission, the county commission shall petition the circuit court within the county where 38 39 the county commission sits for interpleader. The county commission shall only be required to 40 name as defendants those parties who have made claim to the funds. Upon judgment 41 sustaining the petition for interpleader and the subsequent tender of the surplus funds to the 42 court registry, the county commission so tendering such funds shall be entitled to seek 43 discharge from the case.

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

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

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

9 2. A certificate of purchase shall be issued as to such sales, and the purchaser at such 10 sales shall be entitled to the issuance and delivery of a collector's deed upon completion of 11 title search action as specified in section 140.405.

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

16 4. A purchaser at any sale subsequent to the third offering of any land or lots, whether 17 by the collector or a trustee as provided in section 140.260, shall be entitled to the immediate issuance and delivery of a collector's deed and there shall be no period of redemption from 18 such post-third year sales; provided, however, before any purchaser at a sale to which this 19 20 section is applicable shall be entitled to a collector's deed it shall be the duty of the collector 21 to demand, and the purchaser to pay, in addition to [his] the purchaser's bid, all taxes due and unpaid on such lands or lots that become due and payable on such lands or lots 22 23 subsequent to the date of the taxes included in such advertisement and sale. The collector's 24 deed or trustee's deed shall have priority over all other liens or encumbrances on the property 25 sold except for real property taxes.

5. A purchaser at any sale subsequent to the third offering of any land or lots, whether by the collector or a trustee as provided in section 140.260, may elect to proceed under subsection 1 of this section and subsection 6 of 140.405 by giving notice to the collector prior to the issuance of a collector's deed.

30 [5.] 6. In the event the real purchaser at any sale to which this section is applicable 31 shall be the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the 32 nonpayment of which such lands or lots were sold, then no collector's deed shall be issued to 33 such purchaser, or to anyone acting for or on behalf of such purchaser, without payment to the

collector of such additional amount as will discharge in full all delinquent taxes, penalty,interest and costs.

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

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

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

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

19 5. In any county or municipality where a land bank agency has been established 20 under section 140.981 or 140.1021, all lands or lots so purchased shall be conveyed to said land bank agency without cost. All other lands or lots so purchased shall be sold and 21 22 deeds ordered executed and delivered by such trustees upon order of the county commission 23 of the respective counties and the comptroller, mayor and president of the board of assessors of the city of St. Louis, and the proceeds of such sales shall be applied first to the payment of 24 25 the costs incurred and advanced, and the balance shall be distributed pro rata to the funds 26 entitled to receive the taxes on the lands or lots so disposed of, as provided in section 140.230. 27 6. Upon appointment of any such person or persons to act as trustee as herein

designated a certified copy of the order making such appointment shall be delivered to the collector, and if such authority be revoked a certified copy of the revoking order shall also be delivered to the collector.

7. Compensation to trustees as herein designated shall be payable solely from proceeds derived from the sale of lands purchased by [them] the trustees as such trustees and shall be fixed by the authorities herein designated, but not in excess of ten percent of the price for which any such lands and lots are sold by the trustees; provided further, that if at any such sale any person bid a sufficient amount to pay in full all delinquent taxes, penalties, interest

and costs, then the trustees herein designated shall be without authority to further bid on any
such land or lots. If a third party is a successful bidder and there are excess proceeds, such
proceeds shall be distributed as provided in section 140.230.

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

140.270. If any trustee, who is provided for in section 140.260, shall die, or has died, 2 shall become, or has become mentally disabled from performing the duties of trustee, shall remove, or has removed out of this state, shall neglect or refuse, or has neglected or refused to 3 act as such trustee, or shall or has become unable, by sickness or other disability, to perform 4 5 or execute [his] a trust, it shall be lawful for the county commission of any county, and the comptroller, mayor and president of the board of assessors of the city of St. Louis to designate 6 7 and appoint a suitable person or persons as a substitute or successor trustee, which 8 appointment shall be in writing and recorded in the office of the county clerk and recorder of deeds, with discretionary authority to bid at all sales to which section 140.250 is applicable, 9 10 and to purchase at such sales all lands or lots necessary to protect all taxes due and owing to prevent any loss to the taxing authorities involved, from inadequate bids, and to perform any 11 12 and all acts, subject to the same liability and to be paid the same fees provided for the trustee 13 in section 140.260.

140.280. 1. Where such sale is made, the purchaser at such sale shall immediately pay the amount of [his] the purchaser's bid to the collector, who shall pay the surplus, if any, into the county treasury to be held for the use and benefit of the person entitled thereto, except that a land bank agency shall pay only 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, taxes, and costs then due thereon.

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

140.290. 1. After payment shall have been made the county collector shall give the
purchaser a certificate in writing, to be designated as a certificate of purchase, which shall
carry a numerical number and which shall describe the land so purchased, each tract or lot

4 separately stated, the total amount of the tax, with penalty, interest and costs, and the year or
5 years of delinquency for which said lands or lots were sold, separately stated, and the
6 aggregate of all such taxes, penalty, interest and costs, and the sum bid on each tract.

7 2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax, penalty, interest and costs for which said tract or lot of land was sold, such excess sum 8 shall also be noted in the certificate of purchase, in a separate column to be provided therefor. 9 Such certificate of purchase shall also recite the name and address of the owner or reputed 10 owner if known, and if unknown then the party or parties to whom each tract or lot of land 11 12 was assessed, together with the address of such party, if known, and shall also have incorporated therein the name and address of the purchaser. Such certificate of purchase shall 13 also contain the true date of the sale and the time when the purchaser will be entitled to a deed 14 15 for said land, if not redeemed as in this chapter provided, and the rate of interest that such 16 certificate of purchase shall bear, which rate of interest shall not exceed the sum of [ten] two percent per annum. Such certificate shall be authenticated by the county collector, who shall 17 18 record the same in a permanent record book in [his] the county collector's office before 19 delivery to the purchaser.

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

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

5. No collector shall be authorized to issue a certificate of purchase to any nonresident of the state of Missouri, however, any nonresident as described in subsection 2 of section 140.190 may appoint an agent, and such agent shall comply with the provisions of section 140.190 pertaining to a nonresident.

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

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

6 2. And if it at any time appears that the county collector before the time of making the 7 guaranty, received, either in person or by deputy, the taxes assessed against the tract, lot, piece

or parcel of land, the holder of the certificate is entitled to [his] an action upon the written 8 guaranty, forthwith, upon the facts becoming known that the lands were by reason thereof 9 10 improperly sold, and without waiting the accrual of any special damage to the holder. The measure of damages to which the holder of the certificate is entitled is the amount paid by the 11 holder, as taxes, interest, penalty and charges, with lawful interest thereon, plus an additional 12 penalty of ten percent of the sums; or the holder is entitled to [his] an action on the official 13 14 bond of the collector, against [him] the county collector and [his] the county collector's 15 sureties, as for dereliction in duty, in which action the measure of damages is the same as above mentioned. 16

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

9 2. The purchaser, [his or her] the purchaser's heirs, or the purchaser's assigns may enforce [his or her] such purchaser's, the purchaser's heirs', or the purchaser's assigns' 10 11 rights under said written assignment or agreement in any manner now authorized or hereafter 12 authorized by law for the collection of delinquent and unpaid rent; provided further, nothing 13 herein contained shall operate to the prejudice of any owner not in default and whose interest in the tract or lot of land is not encumbered by the certificate of purchase, nor shall it 14 15 prejudice the rights of any occupant of any tract or lot of land not liable to pay taxes thereon nor such occupant's interest in any planted, growing or unharvested crop thereon. 16

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

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

5. Any purchaser, heirs or assigns in possession within the period of redemption against whom rights of redemption are exercised shall be protected in the value of any

29 planted, growing and/or unharvested crop on the lands redeemed in the same manner as such 30 purchaser, heirs or assigns would be protected in valuable and lasting improvements made 31 upon said lands after the period of redemption and referred to in section 140.360.

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

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

9 2. The court shall examine into the facts, and if upon the hearing of such cause it shall 10 appear that the complainant's title was or is invalid for any cause, such suit shall not be dismissed by the court, but the court, in cases where the tax was due and unpaid, or where the 11 complainant's title was invalid for defect or uncertainty of description shall ascertain the 12 13 amount due the complainant, for principal and interest, to be computed at not to exceed ten 14 percent per annum, and from whom due, and shall decree the payment thereof within a reasonable time by the owner of such land, the owner of any life estate therein, or any other 15 person in possession as lessee thereof and owing such sum ascertained, and in default thereof 16 17 shall direct that such leasehold, life estate and land or lot be sold therefor, and that the equity 18 and right of redemption of all defendants in such suit, and all persons claiming under them shall be forever foreclosed. 19

3. In any such sale the rents and profits of said land for a term not exceeding seven years shall be first offered for sale and on failure to realize a sum sufficient to discharge said lien and cost of sale, then the interest of the person so adjudged to be owing the amount so ascertained shall be next offered for sale; on failure to realize therefrom a sum sufficient to discharge said lien and cost of sale then the life estate in such land together with the interest of the person adjudged to be owing the amount so ascertained shall be next offered for sale and on failure to realize a sum sufficient to discharge said lien and costs of sale, then, finally,

the fee simple of such land shall be offered for sale. In case of the sale of such land or any part or parcel thereof or any interest therein, the sheriff shall upon the receipt of the purchase money execute to the purchaser a deed in fee simple, or a lease for the unexpired term of the interest so sold, as the case may be, and there shall be no redemption from any such sale, and the purchaser shall have the right of immediate possession of such land or lot.

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

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

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

9 2. The reasonable and customary costs of sale include all costs incurred in selling and 10 foreclosing tax liens under this chapter, and such reasonable and customary costs shall include the following: the full sum of the purchase money named in the certificate of 11 12 purchase and all the costs of the sale, including the cost to record the certificate of purchase as 13 required in section 140.290, the fee necessary for the collector to record the release of such certificate of purchase, and the reasonable and customary cost of the title search and postage 14 costs of notification required in sections 140.150 to 140.405, together with interest at the rate 15 specified in such certificate, not to exceed ten percent annually, except on a sum paid by a 16 purchaser in excess of the delinquent taxes due plus costs of the sale incurred by the collector, 17 18 no interest shall be owing on the excess amount, with all subsequent taxes which have been 19 paid thereon by the purchaser[, his] or [her] the purchaser's heirs or assigns with interest at 20 the rate of eight percent per annum on such taxes subsequently paid, and in addition thereto the [person] redeeming [any land] party shall pay the costs incident to entry of recital of such 21

redemption; provided, however, that no costs incurred by tax sale purchasers in providing notice of tax sale redemption rights required by law shall be reimbursable as a reasonable and customary cost of sale unless such costs are incurred after March first following the date of purchase of the tax sale certificate by said tax sale purchaser at a first or second offering delinquent tax sale.

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

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

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

140.360. 1. In case any lasting and valuable improvements shall have been made by the purchaser at a sale for taxes, or by any person claiming under [him] the purchaser, and the land on which the same shall have been made shall be redeemed as aforesaid, the premises shall not be restored to the [person] redeeming party, until [he] the redeeming party shall have paid or tendered to the adverse party the value of such improvements; and, if the parties cannot agree on the value thereof the same proceedings shall be had in relation thereto as shall be prescribed in the law existing at the time of such proceedings for the relief of occupying claimants of lands in actions of ejectment.

9 2. No compensation shall be allowed for improvements made before the expiration of 10 one year from the date of sale for taxes.

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

6 2. The [person] redeeming party shall then present to the county clerk the certificate
7 of redemption and the county clerk shall then enter on [his] the county clerk's record of sales
8 of land for delinquent taxes the recital of such redemption, the date thereof, and the [person]
9 redeeming party.

140.410. In all cases where lands have been or may hereafter be sold for delinquent taxes, penalty, interest and costs due thereon, and a certificate of purchase has been or may hereafter be issued, it is hereby made the duty of such purchaser[, his] or [her] the **purchaser's** heirs or assigns[;] to cause all subsequent taxes to be paid on the property

purchased prior to the issuance of any collector's deed, and the purchaser shall further cause a 5 deed to be executed and placed on record in the proper county all within eighteen months 6 7 from the date of said sale; provided, that on failure of said purchaser[, his] or [her] the **purchaser's** heirs or assigns so to do, then and in that case the amount due such purchaser 8 9 shall cease to be a lien on said lands so purchased as herein provided. Upon the purchaser's forfeiture of all rights of the property acquired by the certificate of purchase issued, and 10 11 including the nonpayment of all subsequent years' taxes as described in this section, it shall be 12 the responsibility of the collector to record the cancellation of the certificate of purchase in 13 the office of the recorder of deeds of the county. Certificates of purchase cannot be assigned to nonresidents or delinquent taxpayers. However, any person purchasing property at a 14 delinquent land tax sale who meets the requirements of this section, prior to receiving a 15 collector's deed, shall pay to the collector the fee necessary for the recording of such 16 collector's deed to be issued. It shall be the responsibility of the collector to record the deed 17 before delivering such deed to the purchaser of the property. 18

140.420. If no person shall redeem the lands sold for taxes prior to the expiration of the right to redeem, at the expiration thereof, and on production of the certificate of purchase and upon proof satisfactory to the collector that a purchaser or [his or her] the purchaser's heirs, successors, or assigns are authorized to acquire the deed[5]:

5 (1) The collector of the county in which the sale of such lands took place shall 6 execute to the purchaser[, his] or [her] the purchaser's heirs or assigns[,] in the name of the 7 state, a conveyance of the real estate so sold, which shall vest in the grantee an absolute estate 8 in fee simple, subject, however, to all claims thereon for unpaid taxes except such unpaid 9 taxes existing at time of the purchase of said lands and the lien for which taxes was inferior to 10 the lien for taxes for which said tract or lot of land was sold; and

11 (2) The state of Missouri or any person, taxing authority, tax district, judgment 12 creditor, or lienholder that had a right, title, interest, claim, or equity of redemption on 13 or to the lands or that had a lien upon the lands shall be barred and forever foreclosed 14 of such unclaimed right, title, interest, claim, or equity of redemption in or to the lands 15 and of any lien upon the lands.

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

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

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

6 2. Such deed shall be prima facie evidence that the property conveyed was subject to 7 taxation at the time assessed, that the taxes were delinquent and unpaid at the time of sale, of 8 the regularity of the sale of the premises described in the deed, and of the regularity of all 9 prior proceedings, that said land or lot had not been redeemed and that the period therefor had 10 elapsed, and prima facie evidence of a good and valid title in fee simple in the grantee of said 11 deed; and such deed shall be in the following form, as nearly as the nature of the case will 12 admit, namely:

13	Whereas, A. B. did, on the day of, 20, produce
14	to the undersigned, C. D., collector of the County of in the state
15	of Missouri, a certificate of purchase, in writing, bearing date the
16	day of, 20, signed by E. F., who at the last
17	mentioned date was collector of said county, from which it appears that
18	the said A. B. did, on the day of, 20, purchase
19	at public auction at the door of the courthouse in said county, the tract,
20	parcel or lot of land lastly in this indenture described, and which lot
21	was sold to for the sum of dollars and cents,
22	being the amount due on the following tracts or lots of land, returned
23	delinquent in the name of G. H., for nonpayment of taxes, costs and
24	charges for the year, namely: (Here set out the lands offered for
25	sale); which said lands have been recorded, among other tracts, in the
26	office of said collector, as delinquent for the nonpayment of taxes,
27	costs, and charges due for the year last aforesaid, and legal publication
28	made of the sale of said lands; and it appearing that the said A. B. is the
29	legal owner of said certificate of purchase and the time fixed by law for
30	redeeming the land therein described having now expired, the said G.
31	H. nor any person [in his] on G. H.'s behalf having paid or tendered the
32	amount due the said A. B. on account of the aforesaid purchase, and for

HB 1	7
------	---

33	the taxes by [him] A. B. since paid, and the said A. B., having		
34	demanded a deed for the tract of land mentioned in said certificate, and		
35	which was the least quantity of the tract above described that would		
36	sell for the amount due thereon for taxes, costs and charges, as above		
37	specified, and it appearing from the records of said county collector's		
38	office that the aforesaid lands were legally liable for taxation, and has		
39	been duly assessed and properly charged on the tax book with the taxes		
40	for the years;		
41	Therefore, this indenture, made this day of, 20,		
42	between the state of Missouri, by C. D., collector of said		
43	County, of the first part, and the said A. B., of the second part,		
44	Witnesseth: That the said party of the first part, for and in consideration		
45	of the premises, has granted, bargained and sold unto the said party of		
46	the second part, [his] or the party of the second part's heirs and		
47	assigns, forever, the tract or parcel of land mentioned in said certificate,		
48	situate in the county of, and state of Missouri, and described as		
49	follows, namely: (Here set out the particular tract or parcel sold), To		
50	have and to hold the said last mentioned tract or parcel of land, with the		
51	appurtenances thereto belonging, to the said party of the second part,		
52	[his] the party's heirs and assigns forever, in as full and ample a		
53	manner as the collector of said county is empowered by law to sell the		
54	same.		
55	In Testimony Whereof, the said C. D., collector of said County of		
56	, has hereunto set [his] the collector's hand, and affixed [his] the		
57	collector's official seal, the day and year last above written.		
58	Witness: (L.S.)		
59	Collector of County.		
60	State of Missouri, County, ss:		
61	Before me, the undersigned,, in and for said county, this day,		
62	personally came the above-named C. D., collector of said county, and		
63	acknowledged that [he] C. D. executed the foregoing deed for the uses		
64	and purposes therein mentioned.		
65	In Witness Whereof, I have hereunto set my hand and seal this		
66	day of, 20		
67	(L.S.)		

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

140.490. Whenever the owner of any tract, lot, parcel or piece of land is deprived of 2 [his] title thereto, or to some portion thereof, or by reason of any suit in relation thereto is put to expense, damages, costs or charges, by reason of the failure of the county collector to give 3 proper credit for any taxes paid by [him] the owner, or whenever any tract, parcel or lot of 4 land shall have been assessed to two or more different persons and the entire tax shall have 5 been paid by either of them, and the collector shall sell such land as delinquent on account of 6 the nonpayment by the other party of the taxes assessed against [him] the party thereon, the 7 party damaged by such sale, or [his] the party's legal representatives, may, in an action 8 against the officer by whose act or omission such damages have been caused, or upon [his] 9 the officer's official bond, recover a judgment for the amount of all the damages, costs and 10 11 charges to which such owner may have been subjected in consequence of such failure or such dereliction of duty, and in addition a ten percent penalty thereon. 12

140.520. No irregularity in the assessment roll, no omission from the same, nor mere 2 irregularity of any kind in any of the proceedings, shall invalidate any such proceeding, or the 3 title conveyed by the tax deed; nor shall any failure of any officer or officers to perform the duties assigned [him] the officer or [them] officers, on the day or within the time specified, 4 5 work any invalidation of any such proceedings, or of such deed, and no overcharge as to a 6 part of the taxes or costs, nor payment of such taxes or costs, shall invalidate a sale for taxes, except as to part of the real estate sold to the proportion of the whole thereof as such part of 7 the taxes and costs is to the whole amount for which such land was sold. Acts of officers de 8 facto shall be as valid as if they were officers de jure, and if a deed would be valid as to the 9 sale for any one tax, it shall not be impaired by any irregularity, error or defect in the 10 11 proceedings or sale for any other tax or taxes.

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

6 2. Such invalid sale shall suspend for the period intervening between the date of the 7 sale and the discovery of its invalidity the running of the statute of limitations.

8 3. In such cases the county collector shall make an entry opposite to such tracts or lots 9 in the record of certificates of purchase issued or redemption record that the same was

10 erroneously sold, and the cause of invalidity, and such entry shall be prima facie evidence of

fact therein stated. [He] The county collector shall notify the county clerk of such action,
whose duty it shall be to make a like entry upon [his] the county clerk's sale record.

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

140.560. Every person holding a lien upon any real estate in this state by virtue of any illegal or invalid tax deed, shall, upon the payment or tender to [him] the lienholder by the 2 owner or any person having an interest in such real estate, of the full amount of said lien, 3 together with the sum of one dollar and twenty-five cents, and together with any sum that may 4 be due [him] to the lienholder as an occupying claimant, make, execute and acknowledge 5 6 before some officer authorized to take acknowledgment of deeds, and deliver to the person making such payment or tender a deed of release, releasing to the owner of such real estate all 7 8 claims the holder of such invalid tax deed has on such real estate on account of such tax deed; and upon the failure of the holder of such lien to execute such deed of release as herein 9 provided for, after demand, [he] the lienholder shall be subject to an action in any court of 10 competent jurisdiction to quiet the title of such real estate as against such lien, in favor of the 11 12 person making such payment or tender, and shall be liable in said action for all costs accruing therein including a reasonable fee for the plaintiff's attorney in such action. 13

140.570. 1. If any conveyance made by the county collector, pursuant to a sale made for the nonpayment of taxes, under this or any former tax law, shall prove to be invalid and 2 ineffectual to convey title for any other cause than such as are enumerated in section 140.610, 3 4 the lien which the state had on such land for state, county, township, school and all lawful 5 purposes, together with all lawful charges, shall remain in full force[-] and shall be transferred by such deed to the grantee and vested in [him] the grantee, [his] or the grantee's heirs and 6 assigns, who shall be entitled to a lien upon such lands, and the same shall be bound for the 7 final payment thereof; and in case judgment be rendered against the person holding the title 8 9 from the collector, as aforesaid, for the recovery of such land, in an action of ejectment or 10 other action, either at law or in equity, brought by the owners of such lands, heirs, or assigns, the court shall ascertain the amount due to the party holding such tax deed and from whom 11 12 due for principal and interest and for all improvements made by [him] such party on such lands including subsequent taxes paid with interest[-] and shall decree the payment thereof 13 within such reasonable time by the owner of such land; if there be an owner of any life estate 14

or any other person first liable for the payment of such taxes, such ownership and liability shall be ascertained by the court and entered of record in such cause, and, in default of such payment, the court shall decree that such life estate, the interest of such debtor in such lands, and the fee simple thereof[5] shall be sold therefor or sufficient thereof to pay the amount of such improvements, principal, and interest as above set forth, due to the party having the collector's deed[, his] or that party's heirs and assigns.

21 2. Such property shall be offered and such sales shall be made in the order, and in the 22 manner and form as provided in section 140.330; provided, that there shall be no right of 23 redemption of such property or of any such interest therein, after the date of sale, and the 24 sheriff shall, upon receipt of the purchase money, execute to the purchaser a deed in fee 25 simple or a lease for the unexpired term of the part or interest so sold, as the case may be, and the purchaser shall have the right of immediate possession of such land or lot and the 26 improvements thereon. At such sale if such land or any part or parcel thereof or any interest 27 therein be sold for a sum in excess of the lien and cost, then such surplus shall be paid over to 28 29 the person or persons lawfully entitled thereto as such rights are determined by the court in its decree in said cause. 30

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

140.600. 1. No suit or action in any of the courts of this state, either at law or in equity, shall hereafter be maintained by any person or corporation, against any other person or 2 corporation, for the determination of the title to, or for the recovery of the possession of, any 3 4 lands which shall have been sold for taxes, or any interest in any such lands, or for the setting aside or cancellation of any tax deed or sale of land for taxes alleged to have been void, 5 voidable or defective, unless such person or corporation so seeking to recover such lands, or 6 some interest therein, or the setting aside of such tax deed or tax sale, shall in [his] the 7 person's or corporation's petition offer to refund to the defendant therein, or to such other 8 9 person or corporation, from whom and against whom such recovery is sought, in such action, all taxes paid by such defendant, or other persons, and [his] the defendant's grantors, remote 10 11 or immediate, or by those under whom [he] the defendant claims, together with interest thereon from the date of payment of such taxes to the date of the judgment in such action. 12

13 2. No actual tender shall be required to be made by such plaintiff or other person 14 seeking such recovery or cancellation of such deed, but it shall be deemed sufficient if an 15 offer to pay the same, as soon as the amount thereof shall be ascertained, shall be made and 16 set out in such petition.

17 3. All courts before which any such action may be brought or maintained shall, if the 18 judgment in such action be adverse to the defendant, or defendants therein, and the recovery 19 of such land, or any interest therein, be adjudged or decreed, find and adjudge by its decree or judgment the amount of money due to the defendant, or to other persons, on account of taxes 20 21 or interest thereon paid as aforesaid by defendant or [his] the defendant's grantors as aforesaid, and all such courts may, if such relief be prayed for in the answer, or the other 22 23 pleading of the defendant, or other person, entitled to reimbursement, adjudge and decree that the amount so found by the court, or a jury, shall be and constitute a lien upon the lands 24 recovered or in controversy. 25

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

5 2. The county collector shall, at the expiration of [his] the county collector's term of 6 office, pay over to [his] the county collector's successor in office all moneys in [his] the 7 county collector's hands received for redemption from sale for taxes on real property.

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

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

140.670. 1. The collectors of all cities and incorporated towns having authority to 2 levy and collect taxes under their respective charters or under any law of this state, which 3 return their delinquent tax lists to the county collector to collect, shall, on or before the first 4 Monday in March, annually, return to the county collector a list of lands and lots on which the 5 taxes or special assessments levied by the city or incorporated town remain due and unpaid.

2. The county collector shall receipt for the aggregate amount of the delinquent taxes,
which receipt shall be held by the treasurer of the city or town, and shall stand as evidence of
indebtedness upon the part of the county collector and [his] county collector's bondsmen to
the city or town, until settlement in full has been made by payment to the treasurer or [his] the

10 **treasurer's** successor of all taxes thus receipted for, or by a return of the part as is 11 uncollectible.

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

6 2. The county collector, except in those counties having a population in excess of one hundred thousand, shall be allowed the same commissions for collecting city or incorporated 7 town taxes as are allowed [him] the county collector for collecting state and county taxes, 8 but no other commission shall be allowed any officer of any such city or town for receiving or 9 disbursing said money unless authorized by charter or ordinance; and for any default in 10 paying over such taxes to the city or town treasurer, such county collector and [his] the 11 county collector's sureties shall be proceeded against on such county collector's official 12 bond. A certified copy of said bond, from the records of the county clerk's office, shall be 13 14 taken as evidence and be of the same effect in all courts of this state as the original bond required by this chapter to be filed in the office of the secretary of state. 15

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

2. In each such action a fee in the amount of ten percent of the taxes due, but in noevent less than five dollars, shall be allowed the attorney for the collector. Such attorney feeand all collector's fees shall be included in the judgment for taxes in such action.

140.980. 1. Sections 140.980 to 140.1015 shall be known and may be cited as the 2 "Chapter 140 Municipal Land Bank Act".

3

2. As used in sections 140.980 to 140.1015, the following terms mean:

4 (1) ["Ancillary parcel", a parcel of real estate acquired by a land bank agency other 5 than any sale conducted under section 140.190, 140.240, or 140.250;

6 (2)] "Land bank agency", an agency established by a [eity] municipality under the 7 authority of section 140.981;

8 [(3)] (2) "Land taxes", taxes on real property or real estate, including the taxes both 9 on the land and the improvements thereon;

10 [(4)] (3) "Political subdivision", any county, city, town, village, school district, library 11 district, or any other public subdivision or public corporation that has the power to tax;

12 [(5)] (4) "Reserve period taxes", land taxes assessed against any parcel of real estate
13 sold or otherwise disposed of by a land bank agency for the first three tax years following
14 such sale or disposition;

[(6)] (5) "Tax bill", real estate taxes and the lien thereof, whether general or special,
 levied and assessed by any taxing authority;

17 [(7)] (6) "Taxing authority", any governmental, managing, administering, or other 18 lawful authority, now or hereafter empowered by law to issue tax bills.

140.981. 1. Any [home rule city with more than seventy-one thousand but fewer than seventy-nine thousand inhabitants] municipality not located within a county that is eligible 2 to establish a land bank agency under section 140.1021 may establish a land bank agency 3 4 for the management, sale, transfer, and other disposition of interests in real estate owned by 5 such land bank agency. Any such land bank agency shall be established to foster the public purpose of returning land, including land that is in a nonrevenue-generating, nontax-6 7 producing status, to [use in private ownership] productive reuse. A [city] municipality may establish a land bank agency by ordinance, resolution, or rule, as applicable. 8 Such ordinance, resolution, or rule shall specify the following: 9

10

(1) The name of the land bank agency;

(2) The number of members of the board of directors, which shall consist of an
odd number of members and shall be no fewer than five members nor more than eleven
members;

14 (3) The initial individuals to serve as members of the board of directors and the 15 length of terms for which the members are to serve; and

16 (4) The qualifications, manner of selection or appointment, and terms of office of17 members of the board.

18 [2. A land bank agency shall not own any interest in real estate located wholly or
 19 partially outside the city that established the land bank.

20 3. The beneficiaries of the land bank agency shall be the taxing authorities that held 21 or owned tax bills against the respective parcels of real estate acquired by such land bank 22 agency pursuant to a sale conducted under section 140.190, 140.240, or 140.250, and their 23 respective interests in each parcel of real estate shall be to the extent and in proportion to the 24 priorities determined by the court on the basis that the principal amount of their respective tax 25 bills bore to the total principal amount of all of the tax bills described in the judgment.

4.] 2. A land bank agency created under [the land bank act] sections 140.980 to 140.1015 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 140.1012.

140.982. [The governing body of the city establishing a land bank agency, or the chief administrative officer of the city establishing a land bank agency,] 1. The initial size of the board shall be determined in accordance with subsection 1 of section 140.981. Unless restricted by the actions or agreements specified in subsection 1 of section 140.981, and subject to the limits set forth in this section, the size of the board may be adjusted in accordance with bylaws of the land bank agency.

7 2. Notwithstanding any law to the contrary, any public officer shall be eligible to 8 serve as a board member and the acceptance of the appointment shall neither terminate 9 nor impair such public office. For purposes of this section, "public officer" shall mean a 10 person who is elected to a municipal office. Any municipal employee shall be eligible to 11 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.

15 4. The board shall establish rules and requirements relative to the attendance 16 and participation of members in its meetings, regular or special. Such rules and 17 regulations may prescribe a procedure whereby, if any member fails to comply with 18 such rules and regulations, such member may be disqualified and removed automatically from office by no less than a majority vote of the remaining members 19 20 of the board, and that member's position shall be vacant as of the first day of the next 21 calendar month. Any person removed under the provisions of this subsection shall be 22 ineligible for reappointment to the board unless such reappointment is confirmed 23 unanimously by the board.

5. A vacancy on the board shall be filled in the same manner as the original appointment.

6. Board members shall serve without compensation. The board may reimburse
any member for expenses actually incurred in the performance of duties on behalf of the
land bank agency.

7. 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.
[A land bank agency may employ a secretary, an executive director, its own counsel and legal
staff, technical experts, and other agents and employees, permanent or temporary, as it may

34 require and may determine the qualifications and fix the compensation and benefits of such

35 persons. A land bank agency may also enter into contracts and agreements with political 36 subdivisions for staffing services to be provided to the land bank agency by political 37 subdivisions or agencies or departments thereof, or for a land bank agency to provide such

38 staffing services to political subdivisions or agencies or departments thereof.]

8. The board shall meet in regular session according to a schedule adopted by the board and also shall meet in special session as convened by the chair or upon written notice signed by a majority of the members. The presence of a majority of the board total membership shall constitute a quorum.

9. All actions of the board shall be approved by the affirmative vote of a
majority of the members of that board present and voting. However, no action of the
board shall be authorized on the following matters unless approved by a majority of the
total board membership:

47 (1) Adoption of bylaws and other rules and regulations for conduct of the land
48 bank agency's business. A majority of the members of the board, not including
49 vacancies, shall constitute a quorum for the conduct of business;

50 (2) Hiring or firing of any employee or contractor of the land bank agency. This 51 function may, by majority vote, be delegated by the board to a specified officer or 52 committee of the land bank agency, under such terms and conditions, and to the extent, 53 that the board may specify;

54 (3) The incurring of debt, including, without limitation, borrowing of moneys 55 and issuance of bonds, notes, or other obligations;

56

(4) Adoption or amendment of the annual budget; or

57 (5) Sale, lease, encumbrance, or alienation of real property, improvements, or 58 personal property with a value of more than fifty thousand dollars.

59 10. Members of a board shall not be liable personally on the bonds or other 60 obligations of the land bank agency, and the rights of creditors shall be solely against 61 such land bank agency.

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

140.983. A land bank agency established under [the land bank act] sections 140.980
to 140.1015 shall have all powers necessary or appropriate to carry out and effectuate the
purposes and provisions of [the land bank act] sections 140.980 to 140.1015, including the
following powers in addition to those herein otherwise granted:

5 (1) To adopt, amend, and repeal bylaws for the regulation of its affairs and the 6 conduct of its business;

7 (2) To sue and be sued, in its own name, and plead and be impleaded in all civil 8 actions including, but not limited to, actions to clear title to property of the land bank agency; 9 (3) To adopt a seal and to alter the same at pleasure;

10 (4) To borrow from private lenders, political subdivisions, the state, and the federal government as may be necessary for the operation and work of the land bank agency; 11

12 (5) To issue notes and other obligations according to the provisions of [this chapter] 13 sections 140.980 to 140.1015;

14 (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, 15 loan, or other obligation, or portion thereof, incurred by the land bank agency and to pay any 16 fees or premiums in connection therewith; 17

(7) To enter into contracts and other instruments necessary, incidental, or convenient 18 to the performance of its duties and the exercise of its powers including, but not limited to, 19 20 agreements with other land bank agencies and with political subdivisions for the joint 21 exercise of powers under [this chapter] sections 140.980 to 140.1015;

22 (8) To enter into contracts and other instruments necessary, incidental, or convenient 23 to:

24 (a) The performance of functions by the land bank agency on behalf of political 25 subdivisions, or agencies or departments thereof; or

26 (b) The performance by political subdivisions, or agencies or departments thereof, of 27 functions on behalf of the land bank agency;

28 (9) To make and execute contracts and other instruments necessary or convenient to 29 the exercise of the powers of the land bank agency. Any contract or instrument if signed 30 [both] by the executive director of the land bank agency [and by the secretary, assistant secretary, treasurer, or assistant treasurer of the land bank agency, or by an authorized 31 facsimile signature of any such positions,] shall be held to have been properly executed for 32 33 and on its behalf;

34 (10) To procure insurance against losses in connection with the property, assets, or 35 activities of the land bank agency;

36 (11) To invest the moneys of the land bank agency, including amounts deposited in reserve or sinking funds, at the discretion of [the land bank agency] the board in instruments, 37 obligations, securities, or property determined proper by the [land bank agency] board and to 38 39 name and use depositories for its moneys;

40 (12) To enter into contracts for the management of, the collection of rent from, or the 41 sale of the property of the land bank agency;

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

45 (14) To fix, charge, and collect rents, fees, and charges for the use of the property of 46 the land bank agency and for services provided by the land bank agency;

47 (15) To acquire property, whether by purchase, exchange, gift, lease, or otherwise, 48 except not property not wholly located in the [eity] municipality that established the land 49 bank agency; to grant or acquire licenses and easements; and to sell, lease, grant an option 50 with respect to, or otherwise dispose of, any property of the land bank agency;

51 (16) To enter into partnerships, joint ventures, and other collaborative relationships 52 with political subdivisions and other public and private entities for the ownership, 53 management, development, and disposition of real property, except not for property not 54 wholly located in the [eity] municipality that established the land bank agency; and

55 (17) Subject to the other provisions of [this chapter] sections 140.980 to 140.1015 56 and all other applicable laws, to do all other things necessary or convenient to achieve the 57 objectives and purposes of the land bank agency or other laws that relate to the purposes and 58 responsibility of the land bank agency.

59

60 A land bank agency shall neither posses nor exercise the power of eminent domain.

140.984. 1. 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 2 bank agency shall immediately notify the county assessor and the county collector of such 3 ownership, and [such] all taxes, special taxes, fines, and fees on such real estate shall be 4 [exempt from all taxation during the land bank agency's ownership thereof, in the same 5 manner and to the same extent as any other publicly owned real estate permanently 6 cancelled. Upon the sale or other disposition of any real estate held by it, the land bank 7 agency shall immediately notify the county assessor and the county collector of such change 8 9 of ownership. However, that such tax exemption for improved and occupied real property 10 held by the land bank agency as a lessor pursuant to a ground lease shall terminate upon the first occupancy, and the land bank agency shall immediately notify the county assessor and 11 the county collector of such occupancy. 12

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, except a land bank agency shall not
 acquire property located partially or wholly outside the boundaries of the municipality
 that established said land bank agency.

18 3. A land bank agency may acquire property by purchase contracts, lease purchase 19 agreements, installment sales contracts, and land contracts and may accept transfers from 20 political subdivisions upon such terms and conditions as agreed to by the land bank agency and the political subdivision. A land bank agency may bid on any parcel of real estate offered 21 22 for sale, offered at a foreclosure sale under sections 140.220 to 140.250, [or] offered at a sale 23 conducted under section 140.190, 140.240, or 140.250, or offered at a foreclosure sale 24 under section 141.550. Notwithstanding any other law to the contrary, any political 25 subdivision may transfer to the land bank agency real property and interests in real property 26 of the political subdivision on such terms and conditions and according to such procedures as 27 determined by the political subdivision.

4. 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.

30 5. Upon issuance of a deed to a parcel of [a delinquent land tax auction] real estate to a land bank agency under subsection 4 of section 140.250, subsection 5 of section 31 32 140.405, [or] other sale conducted under section 140.190, 140.240, [or] 140.250 [of a parcel 33 of real estate to a land bank agency, or section 141.550, the land bank agency shall pay only 34 the amount of the land bank agency's bid that exceeds the amount of all tax bills included in 35 the judgment, interest, penalties, attorney's fees, taxes, and costs then due thereon. If the real 36 estate is acquired in a delinquent land tax auction pursuant to subsection 4 of section 37 140.250, subsection 5 of section 140.405, or other sale conducted under section 140.190, 38 140.240, or 140.250, such excess shall be applied and distributed in accordance with section 39 140.230. If the real estate is acquired in a delinquent land tax auction pursuant to 40 section 141.550, such excess shall be applied and distributed in accordance with 41 subsections 3 and 4 of section 141.580, exclusive of subdivision (3) of subsection 3 of 42 section 141.580. Upon issuance of a deed, the county collector shall mark the tax bills 43 included in the judgment as "cancelled by sale to the land bank" and shall take credit for the 44 full amount of such tax bills, including principal amount, interest, penalties, attorney's fees, 45 and costs, on [his or her] the county collector's books and in [his or her] the county 46 collector's statements with any other taxing authorities.

6. [A land bank shall not own real property unless the property is wholly located within the boundaries of the city that established the land bank agency.] Within one year of the effective date of the ordinance or resolution passed establishing a land bank agency under sections 140.980 to 140.1015, the title to any real property that is located wholly within the municipality that created the land bank agency and that is held by a land trust created pursuant to subsection 1 of section 141.820 shall be transferred by deed from the land trust to such land bank agency, at the land bank agency's request.

140.985. 1. A land bank agency shall hold in its own name all real property acquired2 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 4 inspection an inventory and history of all real property the land bank agency holds or 5 formerly held. This inventory and history shall be available on the land bank agency's 6 website and include at a minimum:

(1) Whether a parcel is available for sale;

(2) The address of the parcel if an address has been assigned;

9 (3) The parcel number if no address has been assigned;

10 (4) The year that a parcel entered the land bank agency's inventory;

11 (5) Whether a parcel has sold; [and]

12

7

8

(6) If a parcel has sold, the name of the person or entity to which it was sold; and

(7) Whether the parcel was acquired by the land bank agency through judicial
 foreclosure, nonjudicial foreclosure, donation, or some other manner.

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. 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 the [land bank agency] board determines to be in the best interest of [its purpose] the land bank agency.

4. 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. A land bank agency may gift any interest in, upon, or to property to the [eity] **municipality** that established the land bank agency.

5. A [eity] 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:

29

(1) Use for purely public spaces and places;

- 30 (2) Use for affordable housing;
- 31 (3) Use for retail, commercial, and industrial activities;
- 32 (4) Use as wildlife conservation areas; and

33 (5) Such other uses and in such hierarchical order as determined by such city.

34

35 If a [city] municipality, in its resolution or ordinance creating a land bank agency, establishes 36 priorities for the use of real property conveyed by the land bank agency, such priorities shall 37 be consistent with and no more restrictive than municipal planning and zoning ordinances.

38 6. The land bank agency may delegate to officers and employees the authority to 39 enter into and execute agreements, instruments of conveyance, and all other related 40 documents pertaining to the conveyance of property by the land bank agency.

41 7. [A land bank agency shall only accept written offers equal to or greater than the full amount of all tax bills, interest, penalties, attorney's fees, and costs on real property to 42 43 purchase the real property held by the land bank agency.

44 8.] When any parcel of real estate acquired by a land bank agency is sold or otherwise disposed of by such land bank agency, the proceeds therefrom shall be applied and distributed 45 in the following order: 46

47

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

48 To fulfill the requirements of the resolution, indenture, or other financing (2)documents adopted or entered into in connection with bonds, notes, or other obligations of the 49 land bank agency, to the extent that such requirements may apply with respect to such parcel 50 51 of real estate;

52 (3) To [the balance to be retained by] the land bank agency to pay the salaries and 53 other expenses of such land bank agency and of its employees as provided for in its annual 54 budget; and

55 (4) Any funds in excess of those necessary to meet the expenses of the annual budget 56 of the land bank agency in any fiscal year and a reasonable sum to carry over into the next 57 fiscal year to assure that sufficient funds will be available to meet initial expenses for that 58 next fiscal year[, exclusive of net profit from the sale of ancillary parcels,] shall be paid to the 59 respective taxing authorities that, at the time of the distribution, are taxing the real property from which the proceeds are being distributed. 60

61

62 The distributions shall be in proportion to the amounts of the taxes levied on the properties by 63 the taxing authorities. Distribution shall be made on January first and July first of each year, and at such other times as the land bank agency may determine. 64

65 [9. When any aneillary parcel is sold or otherwise disposed of by such land bank agency, the proceeds therefrom shall be applied and distributed in the following order: 66

67 68 (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;

69

(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 70 land bank agency, to the extent that such requirements may apply with respect to such parcel 71

72 of real estate;

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

76 (5) Any funds in excess of those necessary to meet the expenses of the annual budget 77 of the land bank agency in any fiscal year, and a reasonable sum to carry over into the next 78 fiscal year to assure that sufficient funds will be available to meet initial expenses for that 79 next fiscal year, shall be paid in accordance with subdivision (4) of subsection 8 of this 80 section.

81 10. If a land bank agency owns more than five parcels of real property in a single city 82 block and no written offer to purchase any of those properties has been submitted to the 83 agency in the past twelve months, the land bank agency shall reduce its requested price for 84 those properties and advertise the discount publicly.]

140.987. 1. A land bank agency shall [ensure that any contract for the sale of residential property owned by the land bank agency shall have a clause that the buyer shall 2 own the property for three years following the buyer's purchase of the property from the land 3 4 bank. The clause shall state that a violation of those terms makes the buyer civilly liable to 5 the land bank agency for an amount equal to twice the sale price of the property.] have 6 discretion to require that any buyer demonstrate that the buyer is not the owner of any parcel of real estate within the municipality that created the land bank agency for which 7 8 a tax bill has been delinquent for more than one year or is in violation of any municipal 9 building or housing code.

2. No foreign or domestic corporation or limited liability company that has failed to appoint or maintain a registered agent under chapter 347 or 351 shall be eligible to buy property from the land bank agency. No foreign corporate entity shall be eligible to buy property from the land bank agency unless it has a certificate of authority to transact business in Missouri pursuant to section 351.572.

15 3. As a condition of the sale or other authorized conveyance of ownership of any 16 parcel of land owned by the land bank agency to a private owner, such owner may be required to enter into a contract, which may be secured by a deed of trust in favor of the 17 land bank agency, stipulating that such owner or the owner's successor agree that such 18 owner or the owner's successor make certain improvements to the parcel. If the land 19 bank agency finds by resolution that the terms of the contract have not been satisfied, 20 21 the land bank agency shall be authorized to bring suit to recover damages for the breach 22 and to seek a judicial foreclosure of the parcel pursuant to sections 443.190 to 443.260, 23 except that upon final judgment of the court, title shall revert to the land bank agency 24 without necessity of sale. As an alternative to, or in addition to, seeking a judicial foreclosure, the land bank agency may, only by gift, assign or convey its right to 25

foreclose pursuant to sections 443.190 to 443.260 to any 501(c)(3) tax-exempt nonprofit organization or exercise the right of reentry pursuant to chapter 524, 527, or 534. The land bank agency or its assignee 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 bank agency under the provisions of this section shall be administered in the same manner as other property sold to the land bank agency.

140.988. 1. A land bank agency may receive funding through grants, gifts, and loans2 from political subdivisions, the state, the federal government, and other public and private3 sources.

2. Except as otherwise provided in [subsections 8 and 9] subsection 7 of section 140.985, 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 [the land bank act] sections 140.980 to 140.1015.

10

10 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 11 12 disposition by such land bank agency that are collected by the county collector in a calendar year and not refunded, less the fees provided under section 52.260 and subsection 4 of this 13 14 section and less the amounts to be deducted under section 137.720, shall be distributed by the 15 county 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 16 protest shall not be subject to distribution under this subsection. Any amount required to be 17 distributed to a land bank agency under this subsection shall be subject to offset for amounts 18 19 previously distributed to such land bank agency that were assessed, collected, or distributed in 20 error.

4. In addition to any other provisions of law related to collection fees, the county
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.

140.991. 1. There shall be an annual audit of the affairs, accounts, expenses, and financial transactions of a land bank agency by a certified public accountant before April thirtieth of each year, which accountant shall be employed by the land bank agency on or before March first of each year. Certified copies of the audit shall be furnished to the [eity] **municipality** that established the land bank agency, and the [eity] **municipality** shall post the audit on its public website. Copies of the audit shall also be available for public inspection at the office of the land bank agency.

8 2. The land bank agency may be performance audited at any time by the state auditor
9 or by the auditor of the [eity] municipality that established the land bank agency. The [eost]
10 land bank agency shall make copies of such audit [shall be paid by the land bank agency,
11 and copies shall be made] available to the public and [posted] shall post a copy of the audit
12 on the land bank agency's website within thirty days of the completion of the audit.

140.994. 1. A land bank agency shall have power to issue bonds, with approval 2 of the municipality that created the land bank agency, for any of its corporate purposes. The bonds shall be special, limited obligations of the land bank agency, the principal of 3 4 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 5 thereof as may be designated in the resolution, indenture, or other financing documents 6 7 relating to the issuance of the bonds. In the discretion of the land bank agency, any of 8 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 9 instrumentality thereof, or by a mortgage or other security device covering all or part of 10 11 the property from which the revenues so pledged may be derived.

12 2. Bonds issued by a land bank agency shall not be deemed to be an indebtedness 13 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 14 15 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 16 17 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 18 19 on the bonds by reason of the issuance thereof.

20 3. Bonds issued by a land bank agency shall be authorized by resolution of the 21 board, shall be issued in such form, shall be in such denominations, shall bear interest at 22 such rate or rates, shall mature on such dates and in such manner, shall be subject to 23 redemption at such times and on such terms, and shall be executed by one or more 24 members of the board, as provided in the resolution authorizing the issuance thereof or 25 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 26 27 private sale, and for such price as the board may determine to be in the best interests of 28 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

32 of indebtedness by such political subdivision. No political subdivision shall have any such obligation if the political subdivision does not so elect. 33

34 5. A land bank agency may from time to time, as authorized by resolution of the 35 board, issue refunding bonds for the purpose of refunding, extending, and unifying all 36 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 37 38 investment of any of the proceeds of the refunding bonds.

39 6. The bonds issued by a land bank agency shall be negotiable instruments 40 pursuant to chapter 400.

41 7. Bonds issued pursuant to this section and all income or interest thereon shall 42 be exempt from all state taxes, except estate and transfer taxes.

43 8. A land bank agency shall have the power to issue temporary notes upon the 44 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 45 46 authorized under this section.

140.997. Except as otherwise provided under state law, the [land bank agency meetings] board shall cause minutes and a record to be kept of all its proceedings. The land 2 3 bank agency and the board shall be subject to the provisions of chapter 109, chapter 610, and any other applicable provisions of law governing public records and public meetings. 4

140.1000. 1. No board member or employee of a land bank agency shall receive any compensation, emolument, or other profit directly or indirectly from the rental, 2 management, acquisition, sale, demolition, repair, rehabilitation, use, operation, ownership, or 3 disposition of any lands held by such land bank agency other than the salaries, expenses, and 4 5 emoluments provided for in [the land bank act] sections 140.980 to 140.1015.

6 2. No **member of the board or** 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 7 other than the salaries, expenses, and emoluments provided for in sections 140.980 to 8 9 140.1015.

10

3. A violation of this section is a class D felony.

4. The [land bank agency] board may adopt supplemental rules and regulations 11 addressing potential conflicts of interest and ethical guidelines for board members and land 12 bank agency employees, provided that such rules and regulations are not inconsistent with 13 [this chapter] sections 140.980 to 140.1015 or any other applicable law. 14

140.1003. Except as otherwise expressly set forth in sections 140.980 to 140.1015, in 2 the exercise of its powers and duties under [the land bank act] sections 140.980 to 140.1015

3 and its powers relating to property held by the land bank agency, the land bank agency shall

4 have complete control of the property as fully and completely as if it were a private property5 owner.

140.1009. 1. A land bank agency shall be authorized to file an action to quiet title
under 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 an adequate petitioner in such action.

6 2. Prior to the filing of an action to quiet title, the land bank agency shall conduct an 7 examination of title to determine the identity of any and all persons and entities possessing a 8 claim or interest in or to the real property. Service of the petition to quiet title shall be 9 provided to all such interested parties by the following methods:

10 (1) Registered or certified mail to such identity and address as reasonably 11 ascertainable by an inspection of public records;

12 13 (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 **online or** in a newspaper of general circulation in the city in whichthe property is located; and

16 (5) Such other methods as the court may order or as may be required by prevailing
 17 notions of due process.

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

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.

140.1012. 1. A land bank agency may be dissolved as a public body corporate and
politic no sooner than sixty calendar days after an ordinance or resolution for such dissolution
is passed by the [eity] municipality that established the land bank agency.

2. No less than sixty calendar days' advance written notice of consideration of such an ordinance or resolution of dissolution shall be given to the land bank agency, shall be published **online or** in a local newspaper of general circulation within such [eity] **municipality**, and shall be sent certified mail to each trustee of any outstanding bonds of the land bank agency.

9 3. No land bank agency shall be dissolved while there remains any outstanding bonds, 10 notes, or other obligations of the land bank agency unless such bonds, notes, or other 11 obligations are paid or defeased pursuant to the resolution, indenture, or other financing 12 document under which such bonds, notes, or other obligations were issued prior to or 13 simultaneously with such dissolution.

14 4. Upon dissolution of a land bank agency pursuant to this section, all real property, 15 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 [city] municipality that established 16 the land bank agency. Such [eity] municipality shall act expeditiously to return such real 17 property to the tax rolls and shall market and sell such real property using an open, public 18 19 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 neighborhood in which such 20 21 real property is located. [Any such real property that was acquired by the dissolved land bank agency pursuant to a sale conducted under section 140.190, 140.240, or 140.250 shall be held 22 23 by the city in trust for the tax bill owners and taxing authorities having an interest in any tax 24 liens which were foreclosed, as their interests may appear in the judgment of foreclosure and,] 25 Upon the sale or other disposition of any such property by such [city] municipality, the 26 proceeds therefrom shall be applied and distributed in the following order:

27

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

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

30 (3) The balance shall be paid to the respective taxing authorities that, at the time of 31 the distribution, are taxing the real property from which the proceeds are being distributed.

140.1020. 1. Sections 140.1020 to 140.1055 shall be known and may be cited as 2 the "Chapter 140 County Land Bank Act".

3

2. As used in sections 140.1020 to 140.1055, the following terms mean:

4 (1) "Land bank agency", an agency established by a county under the authority 5 of section 140.1021;

6 (2) "Land taxes", taxes on real property or real estate, including the taxes both 7 on the land and the improvements thereon;

8 (3) "Political subdivision", any county, city, town, village, school district, library
9 district, or any other public subdivision or public corporation that has the power to tax;

10 (4) "Reserve period taxes", land taxes assessed against any parcel of real estate 11 sold or otherwise disposed of by a land bank agency for the first three tax years 12 following such sale or disposition;

13 (5) "Tax bill", real estate taxes and the lien thereof, whether general or special,
14 levied and assessed by any taxing authority;

15 (6) "Taxing authority", any governmental, managing, administering, or other 16 lawful authority, now or hereafter empowered by law to issue tax bills.

140.1021. 1. Any county with more than one million inhabitants 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 shall be established to foster the public purpose of returning land, including land that is in a nonrevenue-generating, nontax-producing status, to productive reuse. Any such county may establish a land bank agency by ordinance, resolution, or rule, as applicable. Such ordinance, resolution, or rule shall specify the name of the land bank agency. No county in which a land bank agency has been established under the provisions of sections 9 141.980 to 141.1015 shall elect to establish a land bank agency under this section.

A land bank agency created under sections 140.1020 to 140.1055 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 140.1052.

140.1022. 1. Members of the first board of a land bank agency shall be 2 appointed within ninety days after the effective date of the ordinance or resolution 3 passed establishing such land bank agency. If any appointing authority fails to make 4 any appointment of a board member within the time the first appointments are 5 required, the appointment shall be made by the county council.

6

2. The board of directors shall consist of seven members:

7 (1) Two of whom shall be appointed by the county executive, one of whom shall 8 have professional expertise relevant to the land bank agency;

9 (2) One of whom shall be appointed by the member of the county council 10 representing the district with the highest number of tax-delinquent parcels. Said board 11 member shall maintain a primary residence within said district;

12 (3) One of whom shall be appointed by the member of the county council 13 representing the district with the second highest number of tax-delinquent parcels. Said 14 board member shall maintain a primary residence within said district;

15 (4) One of whom shall be appointed by consensus of the county executive and the 16 president of the municipal league of the county; and

17 (5) Two of whom shall be resident representatives. Resident representatives 18 shall be appointed by a majority vote of the other board members, and each resident 19 representative shall maintain a primary residence within one of the twenty 20 municipalities containing the highest percentage of tax-delinquent parcels.

21

22 The term of office of the members shall be for four years each. Each member's primary 23 residence shall be in the county that has established the land bank agency. Each

24 member serves at the pleasure of the member's appointing authority, may be an 25 employee of the appointing authority, and shall serve without compensation.

3. No public officer shall be eligible to serve as a board member. For purposes of
this section, "public officer" means a person who is holding an elected public office.
Any public employee shall be eligible to serve as a board member.

4. 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.

32 5. The board shall establish rules and requirements relative to the attendance and participation of members in its meetings, regular or special. Such rules and 33 regulations may prescribe a procedure whereby, if any member fails to comply with 34 35 such rules and regulations, such member may be disqualified and removed 36 automatically from office by no less than a majority vote of the remaining members 37 of the board, and that member's position shall be vacant as of the first day of the next calendar month. Any person removed under the provisions of this subsection shall be 38 39 ineligible for reappointment to the board unless such reappointment is confirmed 40 unanimously by the board.

6. A vacancy on the board shall be filled in the same manner as the original appointment. If any appointing authority fails to make any appointment of a board member within sixty days after any term expires, the appointment shall be made by the county council.

7. Board members shall serve without compensation. The board may reimburse
any member for expenses actually incurred in the performance of duties on behalf of the
land bank agency.

8. 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 reimburse any member for expenses actually incurred in the performance of duties on behalf of the land bank agency.

53 9. The board shall meet in regular session according to a schedule adopted by 54 the board and also shall meet in special session as convened by the chair or upon written 55 notice signed by a majority of the members. The presence of a majority of total 56 membership, excluding vacancies, shall constitute a quorum.

57 10. All actions of the board shall be approved by the affirmative vote of a 58 majority of the members of that board present and voting. However, no action of the 59 board shall be authorized on the following matters unless approved by a majority of the 60 total board membership:

61 (1) Adoption, amendment, or repeal of bylaws and other rules and regulations
62 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;

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

69

(4) Adoption or amendment of the annual budget; and

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

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

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

77 13. A land bank agency may employ a secretary, an executive director, its own 78 counsel and legal staff, technical experts, and other agents and employees, permanent or temporary, as it may require and may determine the qualifications and fix the 79 80 compensation and benefits of such persons. A land bank agency may also enter into 81 contracts and agreements with political subdivisions for staffing services to be provided 82 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 83 84 agencies or departments thereof.

140.1023. 1. A land bank agency established under section 140.1020 to 140.1055
shall have all powers necessary or appropriate to carry out and effectuate the purposes
and provisions of sections 140.1020 to 140.1055, including the following powers in
addition to those herein otherwise granted:

5 (1) To adopt, amend, and repeal bylaws for the regulation of its affairs and the 6 conduct of its business;

7 (2) To sue and be sued, in its own name, and plead and be impleaded in all civil 8 actions including, but not limited to, actions to clear title to property of the land bank 9 agency;

10 (3)

(3) To adopt a seal and to alter the same at pleasure;

11 (4) To borrow from private lenders, political subdivisions, the state, and the 12 federal government as may be necessary for the operation and work of the land bank 13 agency;

14 (5) To issue notes and other obligations according to the provisions of sections 15 140.1020 to 140.1055;

16 (6) To procure insurance or guarantees from political subdivisions, the state, the 17 federal government, or any other public or private sources of the payment of any bond, 18 note, loan, or other obligation, or portion thereof, incurred by the land bank agency and 19 to pay any fees or premiums in connection therewith;

20 (7) To enter into contracts and other instruments necessary, incidental, or 21 convenient to the performance of its duties and the exercise of its powers including, but 22 not limited to, agreements with other land bank agencies and with political subdivisions 23 for the joint exercise of powers under sections 140.1020 to 140.1055;

24 (8) To enter into contracts and other instruments necessary, incidental, or 25 convenient to:

(a) The performance of functions by the land bank agency on behalf of political
 subdivisions, or agencies or departments thereof; or

28 (b) The performance by political subdivisions, or agencies or departments 29 thereof, of functions on behalf of the land bank agency;

30 (9) To make and execute contracts and other instruments necessary or 31 convenient to the exercise of the powers of the land bank agency;

32 (10) To procure insurance against losses in connection with the property, assets,
 33 or activities of the land bank agency;

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

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

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

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

45 (15) To grant or acquire a license, easement, lease, or option with respect to real
 46 property of the land bank agency;

47 (16) To enter into partnerships, joint ventures, and other collaborative 48 relationships with political subdivisions and other public and private entities for the 49 ownership, management, development, and disposition of real property, except not for 50 property not wholly located in the county that established the land bank agency; and

21

51 (17) Subject to the other provisions of sections 140.1020 to 140.1055 and all other 52 applicable laws, to do all other things necessary or convenient to achieve the objectives 53 and purposes of the land bank agency or other laws that relate to the purposes and 54 responsibility of the land bank agency.

55

56 A land bank agency shall neither possess nor exercise the power of eminent domain.

140.1024. 1. The income of a land bank agency shall be exempt from all taxation by the state and by any political subdivision. Upon acquiring title to any real estate, a 2 land bank agency shall immediately notify the county assessor and the county collector 3 of such ownership, and all taxes, special taxes, fines, and fees on such real estate shall be 4 permanently cancelled. Upon the sale or other disposition of any real estate held by it, 5 the land bank agency shall immediately notify the county assessor and the county 6 collector of such change of ownership. However, such tax exemption for improved and 7 8 occupied real property held by the land bank agency as a lessor pursuant to a ground lease shall terminate upon the first occupancy, and the land bank agency shall 9 immediately notify the county assessor and the county collector of such occupancy. 10

11 2. A land bank agency may acquire real property or interests in property by gift, 12 devise, transfer, exchange, foreclosure, lease, purchase, or otherwise on terms and 13 conditions and in a manner the land bank agency considers proper, except a land bank 14 agency shall not acquire property located partially or wholly outside the boundaries of 15 the county that established said land bank agency.

16 3. A land bank agency may acquire property by purchase contracts, lease purchase agreements, installment sales contracts, and land contracts and may accept 17 transfers from political subdivisions upon such terms and conditions as agreed to by the 18 19 land bank agency and the political subdivision. A land bank agency may bid on any 20 parcel of real estate offered for sale; offered at a foreclosure sale under sections 140.220 21 to 140.250; offered at a sale conducted under section 140.190, 140.240, or 140.250; or 22 offered at a foreclosure sale under section 141.550. Notwithstanding any other law to 23 the contrary, 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 24 conditions and according to such procedures as determined by the political subdivision. 25 26 4. A land bank agency shall maintain all of its real property in accordance with

27 the laws and ordinances of the jurisdictions in which the real property is located.

5. Upon issuance of a deed to a parcel of real estate to a land bank agency pursuant to subsection 4 of section 140.250; subsection 5 of section 140.405; other sale conducted under section 140.190, 140.240, or 140.250; or section 141.550, the land bank agency shall pay only the amount of the land bank agency's bid that exceeds the amount

32 of all tax bills included in the judgment, interest, penalties, attorney's fees, taxes, and 33 costs then due thereon. If the real estate is acquired in a delinquent land tax auction 34 pursuant to subsection 4 of 140.250; subsection 5 of section 140.405; or other sale 35 conducted under section 140.190, 140.240, or 140.250, such excess shall be applied and 36 distributed in accordance with section 140.230. If the real estate is acquired in a delinquent land tax auction pursuant to section 141.550, such excess shall be applied and 37 38 distributed in accordance with subsections 3 and 4 of section 141.580, exclusive of 39 subdivision (3) of subsection 3 of section 141.580. Upon issuance of a deed, the county 40 collector shall mark the tax bills included in the judgment as "cancelled by sale to the 41 land bank" and shall take credit for the full amount of such tax bills, including principal 42 amount, interest, penalties, attorney's fees, and costs, on the collector's books and in 43 statements with any other taxing authorities.

140.1025. 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 transferrer of such 2 3 property.

4 2. A land bank agency shall maintain and make available for public review and 5 inspection an inventory and history of all real property the land bank agency holds or 6 formerly held. This inventory and history shall be available on the land bank agency's 7 website and include at a minimum:

8

(1) Whether a parcel is available for sale;

9 (2) The address of the parcel if an address has been assigned;

(3) The parcel number if no address has been assigned;

10 11 12

(5) Whether a parcel has sold;

13

(6) If a parcel has sold, the name of the person or entity to which it was sold; and

14 (7) Whether the parcel was acquired by the land bank agency through judicial 15 foreclosure, nonjudicial foreclosure, donation, or some other manner.

(4) The year that a parcel entered the land bank agency's inventory;

16

3. The land bank agency shall determine and set forth in policies and procedures 17 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. 18 Consideration may take the form of monetary payments and secured financial 19 20 obligations, covenants, and conditions related to the present and future use of the 21 property; contractual commitments of the transferee; and such other forms of 22 consideration as the board determines to be in the best interest of the land bank agency.

23 4. A land bank agency may convey, exchange, sell, transfer, lease, grant, release 24 and demise, pledge, and hypothecate any and all interests in, upon, or to property of the

land bank agency. A land bank agency may gift any interest in, upon, or to property to
the county that established the land bank agency.

5. A county 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 including, but not limited to:

(1) Use for purely public spaces and places;

31 (2) Use for affordable housing;

32 (3) Use for retail, commercial, and industrial activities;

33 (4) Use as wildlife conservation areas; and

34 (5) Such other uses and in such hierarchical order as determined by such county.

35

30

36 If a county, in its resolution or ordinance creating a land bank agency, establishes 37 priorities for the use of real property conveyed by the land bank agency, such priorities 38 shall be consistent with and no more restrictive than applicable planning and zoning 39 ordinances.

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

43 7. If any parcel of real estate acquired by a land bank agency is sold or otherwise
44 disposed of by such land bank agency, the proceeds therefrom shall be applied and
45 distributed in the following order:

46

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

47 (2) To fulfill the requirements of the resolution, indenture, or other financing 48 documents adopted or entered into in connection with bonds, notes, or other obligations 49 of the land bank agency, to the extent that such requirements may apply with respect to 50 such parcel of real estate;

51 (3) To the land bank agency to pay the salaries and other expenses of such land 52 bank agency and of its employees as provided for in its annual budget; and

53 (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 54 55 into the next fiscal year to ensure that sufficient funds will be available to meet initial expenses for that next fiscal year shall be paid to the respective taxing authorities that, 56 57 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 58 59 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 bank agency 60 may determine. 61

140.1027. A land bank agency shall have discretion to require that any buyer demonstrate that the buyer is not the owner of any parcel of real estate within the 2 3 county that created the land bank agency for which a tax bill has been delinquent for 4 more than one year or is in violation of any applicable building or housing code. No 5 foreign or domestic corporation or limited liability company that has failed to appoint or maintain a registered agent under chapter 347 or 351 shall be eligible to buy property 6 7 from the land bank agency. No foreign corporate entity shall be eligible to buy property from the land bank agency unless the foreign corporate entity has a certificate of 8 9 authority to transact business in Missouri pursuant to section 351.572.

140.1028. As a condition of the sale or other authorized conveyance of ownership 2 of any parcel of land owned by the land bank agency to a private owner, such owner may be required to enter into a contract, which may be secured by a deed of trust in 3 4 favor of the land bank agency, stipulating that such owner or the owner's successor agree that such owner or the owner's successor make certain improvements to the 5 6 parcel. If the land bank agency finds by resolution that the terms of the contract have 7 not been satisfied, the land bank agency shall be authorized to bring suit to recover 8 damages for the breach and to seek a judicial foreclosure of the parcel pursuant to 9 sections 443.190 to 443.260, except that upon final judgment of the court, title shall revert to the land bank agency without necessity of sale. As an alternative to, or in 10 11 addition to, seeking a judicial foreclosure, the land bank agency may, only by gift, assign or convey its right to foreclose pursuant to sections 443.190 to 443.260 to any 501(c)(3) 12 13 tax-exempt nonprofit organization or exercise the right of reentry pursuant to chapter 524, 527, or 534. The land bank agency or its assignee shall assume title to the land by 14 filing a copy of the judgment with the recorder of deeds in the county where the 15 16 property is located. Any property redeemed by the land bank agency under the provisions of this section shall be administered in the same manner as other property 17 sold to the land bank agency. 18

140.1029. 1. A land bank agency may receive funding through grants, gifts, and
loans from political subdivisions, the state, the federal government, and other public and
private sources.

2. Except as otherwise provided in subsection 7 of section 140.1025, 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 sections 140.1020 to 140.1055.

10 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 11 12 sale or disposition by such land bank agency that are collected by the county collector in a calendar year and not refunded, less the fees provided under section 52.260 and 13 14 subsection 4 of this section and less the amounts to be deducted under section 137.720, shall be distributed by the county collector to such land bank agency no later than 15 16 March first of the following calendar year, provided that land taxes impounded under 17 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 18 19 under this subsection shall be subject to offset for amounts previously distributed to 20 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 county
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.

5. If a county has established a land bank agency pursuant to section 140.1021, the collector may collect on behalf of the county a fee for the collection of delinquent and back taxes of up to five percent on all sums collected to be added to the face of the tax bill and collected from the party paying the tax. All fees collected under the provisions of this subsection shall be paid to the land bank agency established pursuant to section 140.1021.

140.1031. 1. There shall be an annual audit of the affairs, accounts, expenses, and financial transactions of a land bank agency by a certified public accountant before April thirtieth of each year, and such accountant shall be employed by the land bank agency on or before March first of each year. Certified copies of the audit shall be furnished to the city that established the land bank agency, and the city shall post the audit on its public website. Copies of the audit shall also be available for public inspection at the office of the land bank agency.

8 2. The land bank agency may be performance audited at any time by the state 9 auditor or by the auditor of the county that established the land bank agency. The land 10 bank agency shall make copies of the audit available to the public and shall post copies 11 of the audit on the land bank agency's website within thirty days of the completion of 12 the audit.

140.1034. 1. A land bank agency shall have power to issue bonds, with approval of the county 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

6 thereof as may be designated in the resolution, indenture, or other financing documents 7 relating to the issuance of the bonds. In the discretion of the land bank agency, any of 8 such bonds may be secured by a pledge of additional revenues, including grants, 9 contributions, or guarantees from the state, the federal government, or any agency or 10 instrumentality thereof, or by a mortgage or other security device covering all or part of 11 the property from which the revenues so pledged may be derived.

12 2. Bonds issued by a land bank agency shall not be deemed to be an indebtedness 13 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 14 15 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 16 17 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 18 19 on the bonds by reason of the issuance thereof.

20 3. Bonds issued by a land bank agency shall be authorized by resolution of the 21 board and shall be issued in such form, shall be in such denominations, shall bear 22 interest at such rate or rates, shall mature on such dates and in such manner, shall be 23 subject to redemption at such times and on such terms, and shall be executed by one or 24 more members of the board, as provided in the resolution authorizing the issuance 25 thereof or as set out in the indenture or other financing document authorized and 26 approved by such resolution. The board may sell such bonds in such manner, either at 27 public or at private sale, and for such price as it may determine to be in the best 28 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.

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

41 7. Bonds issued pursuant to this section and all income or interest thereon shall
42 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.

140.1037. Except as otherwise provided under state law, the board of directors shall cause minutes and a record to be kept of all board proceedings. The land bank agency and the board shall be subject to the provisions of chapter 109, chapter 610, and any other applicable provisions of law governing public records and public meetings.

140.1040. 1. No member of the board or employee of a land bank agency shall 2 receive any compensation, emolument, or other profit directly or indirectly from the 3 rental, management, acquisition, sale, demolition, repair, rehabilitation, use, operation, 4 ownership, or disposition of any lands held by such land bank agency other than the 5 salaries, expenses, and emoluments provided for in sections 140.1020 to 140.1055.

2. No member of the board or 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
140.1020 to 140.1055.

10

3. A violation of this section is a class D felony.

4. The board may adopt supplemental rules and regulations addressing potential
conflicts of interest and ethical guidelines for board members and land bank agency
employees, provided that such rules and regulations are not inconsistent with sections
140.1020 to 140.1055 or any other applicable law.

140.1043. Except as otherwise expressly set forth in sections 140.1020 to 2 140.1055, in the exercise of its powers and duties under sections 140.1020 to 140.1055 3 and its powers relating to property held by the land bank agency, the land bank agency 4 shall have complete control of the property as fully and completely as if it were a private 5 property owner.

140.1049. 1. A land bank agency shall be authorized to file an action to quiet title under 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 an adequate petitioner in such action.

6 2. Prior to the filing of an action to quiet title, the land bank agency shall 7 conduct an examination of title to determine the identity of any and all persons and 8 entities possessing a claim or interest in or to the real property. Service of the petition to 9 quiet title shall be provided to all such interested parties by the following methods:

10 (1) Registered or certified mail to such identity and address as reasonably 11 ascertainable by an inspection of public records;

12 In the case of occupied real property, by first class mail addressed to (2) 13 "occupant";

14

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

15 (4) By publication online or in a newspaper of general circulation in the city in 16 which the property is located; and

17 (5) Such other methods as the court may order or as may be required by 18 prevailing notions of due process.

19 3. As part of the petition to quiet title, the land bank agency shall file an affidavit 20 identifying all parties potentially having an interest in the real property and the form of notice provided. 21

22 4. The court shall schedule a hearing on the petition within ninety days following 23 filing of the petition and, as to all matters upon which an answer was not filed by an 24 interested party, the court shall issue its final judgment within one hundred twenty days 25 of the filing of the petition.

26 5. A land bank agency shall be authorized to join in a single petition to quiet title 27 one or more parcels of real property.

140.1052. 1. A land bank agency may be dissolved as a public body corporate 2 and politic no sooner than sixty calendar days after an ordinance or resolution for such 3 dissolution is passed by the county that established the land bank agency.

4

2. No less than sixty calendar days' advance written notice of consideration of 5 such an ordinance or resolution of dissolution shall be given to the land bank agency, shall be published online or in a local newspaper of general circulation within such 6 county, and shall be sent by certified mail to each trustee of any outstanding bonds of 7 8 the land bank agency.

9 3. No land bank agency shall be dissolved while there remains any outstanding bonds, notes, or other obligations of the land bank agency unless such bonds, notes, or 10 other obligations are paid or defeased pursuant to the resolution, indenture, or other 11 financing document under which such bonds, notes, or other obligations were issued 12 13 prior to or simultaneously with such dissolution.

14 4. Upon dissolution of a land bank agency pursuant to this section, all real 15 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 16 17 county that established the land bank agency. Such county shall act expeditiously to return such real property to the tax rolls and shall market and sell such real property 18 using an open, public method that ensures the best possible prices are realized while 19

21 22 of the neighborhood in which such real property is located. Upon the sale or other

disposition of any such property by such county, the proceeds therefrom shall be applied

20 ensuring such real property is returned to a suitable, productive use for the betterment

23 and distributed in the following order: 24 (1) To the payment of the expenses of sale; 25 (2) To the reasonable costs incurred by such county in maintaining and 26 marketing such property; and 27 (3) The balance shall be paid to the respective taxing authorities that, at the time 28 of the distribution, are taxing the real property from which the proceeds are being 29 distributed. 140.1055. 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. 2 141.220. The following words, terms and definitions, when used in sections 141.210 to [141.810] 141.820 and sections 141.980 to 141.1015, shall have the meanings ascribed to 2 them in this section, except where the text clearly indicates a different meaning: 3 4 (1) "Ancillary parcel" shall mean a parcel of real estate acquired by a land bank agency other than: 5 6 (a) Pursuant to a deemed sale under subsection 3 of section 141.560; 7 (b) By deed from a land trust under subsection 1 of section 141.984; or 8 (c) Pursuant to a sale under [subdivision (2) of] subsection [2] 3 of section 141.550; 9 (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; 10 (3) "Board" or "board of commissioners" shall mean the board of commissioners of a 11 12 land bank agency; 13 (4) "Collector" shall mean the collector of the revenue in any county affected by sections 141.210 to [141.810] 141.820 and sections 141.980 to 141.1015; 14 15 (5) "County" shall mean any county in this state [having a charter form of 16 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 17 population of at least eighty-two thousand but less than eighty-five thousand]; 18 19 (6) "Court" shall mean the circuit court of any county affected by sections 141.210 to 20 [141.810] 141.820 and sections 141.980 to 141.1015; (7) "Delinquent land tax attorney" shall mean a licensed attorney-at-law, employed or 21 22 designated by the collector as hereinafter provided; 23 (8) "Interested party", shall mean any person with a legal interest in a parcel of land affected by sections 141.210 to 141.820 and sections 141.980 to 141.1015. 24 25 "Interested party" shall not include:

26 (a) The holder of the benefit or burden of any easement or right of way;

27 (b) The holder of a benefit or burden of a real covenant; or

(c) A leasehold owner of subsurface mineral, gas, or oil rights whose interest is 28 29 properly recorded and whose interest shall remain unaffected;

30

(8) [(9) "Land bank agency", shall mean an agency created under section 141.980; 31 (9) (10) "Land taxes" shall mean taxes on real property or real estate and shall 32 include the taxes both on land and the improvements thereon;

33 [(10)] (11) "Land trustees" and "land trust" shall mean the land trustees and land trust 34 as the same are created by and described in section 141.700 or 141.820;

35 [(11)] (12) "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 36 37 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, 38 according to the last preceding federal decennial census]; 39

40 [(12)] (13) "Person" shall mean any individual, [male or female,] firm, copartnership, 41 joint adventure, association, corporation, estate, trust, business trust, receiver or trustee 42 appointed by any state or federal court, trustee otherwise created, syndicate, or any other 43 group or combination acting as a unit, and the plural as well as the singular number;

44 [(13)] (14) "Political subdivision" shall mean any county, city, town, village, school 45 district, library district, or any other public subdivision or public corporation having the 46 power to tax;

47 [(14)] (15) "Reserve period taxes" shall mean land taxes assessed against any parcel 48 of real estate sold or otherwise disposed of by a land bank agency for the first three tax years 49 following such sale or disposition;

50 [(15)] (16) "School district", "road district", "water district", "sewer district", "levee district", "drainage district", "special benefit district", "special assessment district", or "park 51 52 district" shall include those located within a county as such county is described in this section;

53 [(16)] (17) "Sheriff" and "circuit clerk" shall mean the sheriff and circuit clerk, 54 respectively, of any county affected by sections 141.210 to [141.810] 141.820 and sections 55 141.980 to 141.1015;

[(17)] (18) "Tax bill" as used in sections 141.210 to [141.810] 141.820 and sections 56 141.980 to 141.1015 shall represent real estate taxes and the lien thereof, whether general or 57 58 special, levied and assessed by any taxing authority;

59 "Tax district" shall mean the state of Missouri and any county, [(18)] **(19**) 60 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 61 62 municipality or county as herein described;

[(19)] (20) "Tax lien" shall mean the lien of any tax bill as defined in this section;
[(20)] (21) "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] 141.820 and
sections 141.980 to 141.1015.

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] that have elected to operate under the provisions of sections 141.210 to [141.810] 141.820 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].

7 2. Alternatively, any county may, by adoption of a resolution or order of the 8 county commission of such county, elect to operate under the provisions of 9 sections 141.210 to 141.820 as a "partial opt-in county". After adoption of any such 10 resolution or order, the collector for such county may elect to operate under the 11 provisions of sections 141.210 to 141.820 for any parcel or parcels for which there is an 12 unpaid tax bill for a period of at least two years after the date on which it became 13 delinquent.

3. No county eligible to establish a land bank agency pursuant to section 15 140.1021 may elect to operate as a partial opt-in county unless having first elected to 16 establish a land bank agency as provided in 140.1021.

4. 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.

22 [2.] 5. After the adoption of such resolution or order by such county commission, [any such] each municipality [may by resolution or ordinance of its proper governing 23 authority elect to adopt and come within the provisions of the land tax collection law, and 24 25 thereafter] shall cooperate with such county under the provisions of sections 141.210 to 26 [141.810] 141.820. Any such county [or municipality] which shall, in the manner provided 27 herein, have elected to come within the provisions of sections 141.210 to [141.810] 141.820, 28 in whole or in part, by adoption of such resolution, order or ordinance, may, after a period of 29 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 30

31 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 32 33 resolution, order or ordinance rescinding or nullifying the election to adopt the provisions of sections 141.210 to [141.810] 141.820 shall not become effective for one year thereafter nor 34 35 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] 141.820, but all such 36 37 actions and proceedings so instituted while the provisions of said sections were in full force 38 and effect shall be prosecuted to their conclusion and completion; provided further, that any 39 county [or municipality] which may have operated under sections 141.210 to [141.810] 141.820 prior to the enactment of this section may hereafter elect to terminate any further 40 41 operation under sections 141.210 to [141.810] 141.820 by proceeding in manner and form 42 and to the same effect as though it had originally elected to operate under the provisions of sections 141.210 to [141.810] 141.820. 43

44 [3.] 6. Any [eity] muncipality located partly within [and partly without] a [elass one] 45 county[, which city and county now are or hereafter may be operating] electing to operate in 46 whole or in part under the provisions of sections 141.210 to [141.810, may collect its 47 delinquent tax bills imposed against real property located in that part of such city situated 48 within such class one county, pursuant to the provisions of sections 141.210 to 141.810 141.820 shall cooperate with such county under the provisions of sections 141.210 to 49 50 141.820; provided, however, that tax bills imposed against real estate, located in that part of 51 such [eity] municipality outside of the limits of any such [elass one] county, shall be 52 collected under [the provisions of the charter of any such city, or under such] other provisions as may be provided by law. 53

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] the tax bills 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.

9 2. All tax bills for other than general taxes shall constitute liens junior to the liens for 10 general taxes upon the real estate described therein; provided, however, that a tax bill for 11 other than general taxes, of the more recent issue shall likewise be senior to any such tax bill 12 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

15 under subsection 3 of section 141.560, by deed from a land trust under subsection 1 of section

16 141.984, or pursuant to a sale under subdivision (2) of subsection 2 of section 141.550] shall

17 be distributed to the owners of such liens in the order of the seniority of the liens[, or their

18 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 respectiveliens.

141.270. 1. On or before the fifth day of January in each year, all taxing authorities and any other tax bill owner 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 tobe 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,] shall include in the said list all tax
liens against the said parcel, even though [they] the taxes are not two years delinquent.

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

5 2. For partial opt-in counties, the collector shall decide which tax-delinquent 6 parcels shall proceed according to the provisions contained herein. The remaining 7 parcels shall proceed under such other provisions as may be provided by law.

8 3. The collector shall assign a serial number to each parcel of real estate in each list 9 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 10 designation of the place where such suit is pending, and such pending suit so listed in any 11 petition filed pursuant to the provisions of sections 141.210 to [141.810] 141.820 and sections 12 141.980 to 141.1015 shall, without further procedure or court order, be deemed to be 13 consolidated with the suit brought under sections 141.210 to [141.810] 141.820 and sections 14 15 141.980 to 141.1015, and such pending suit shall thereupon be abated.

16 [3.] 4. The collector shall deliver such combined lists to the delinquent land tax
17 attorney from time to time but not later than April [the] first of each year.

18 [4.] **5.** The delinquent land tax attorney shall incorporate such lists in petitions in the 19 form prescribed in section 141.410, and shall file such petitions with the circuit clerk not later 20 than June first of each year.

141.300. 1. The collector shall receipt for the aggregate amount of such delinquent 2 tax bills appearing on the list or lists filed with [him] the collector under the provisions of 3 section 141.290, which receipt shall be held by the owner or holder of the tax bills or by the 4 treasurer or other corresponding financial officer of the taxing authority so filing such list 5 with the collector.

6 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 7 taxing authority, a detailed statement, verified by affidavit, of all taxes collected by [him] the 8 collector during the preceding month which appear on the list or lists received by [him] the 9 collector, and shall, on or before the fifteenth day of the month, pay the same, less [his] the 10 collector's commissions and costs payable to the county, to the tax bill owner or holder or to 11 the treasurer or other corresponding financial officer of any taxing authority; provided, 12 13 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 14 15 by [the] a land trust, or which is bid [in] on 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 16 under subsection 3 of section 141.560, or which is included in the bid of a land bank agency 17 and where title to the real estate described in such tax bill is taken by such land bank agency 18 19 pursuant to a sale under [subdivision (2) of] subsection [2] 3 of section 141.550.

141.320. 1. The collector shall at [his] the collector's option appoint a delinquent land tax attorney [at a compensation of ten thousand dollars per year] to be compensated as necessary for the performance of the collector's duties under this chapter, or in counties having a county counselor, the collector shall at [his] the collector's option designate the county counselor and such of [his] the collector's assistants as shall appear necessary to act as the delinquent land tax attorney.

7 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 8 not less than two hundred dollars and not more than four hundred dollars per month,] and 9 such clerical employees as may be necessary, [at salaries to be fixed by the collector at not 10 less than three hundred dollars and not more than four hundred dollars per month] to be 11 compensated as necessary for the performance of duties under this chapter; and the 12 13 appointed delinquent tax attorney may incur such reasonable expenses as are necessary for the performance of [his] the attorney's duties. 14

3. The delinquent land tax attorney and [his] the attorney's assistants shall perform legal services for the collector and shall act as attorney for [him] the collector in the prosecution of all suits brought for the collection of land taxes; but [they] the attorney and the collector 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] the attorney's assistants, and [his] the attorney's 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.

24 5. The compensation herein provided shall be the total compensation for a delinquent land tax attorney who is not also a county counselor, [his] and the attorney's assistants and 25 employees, and when the compensation received by him or owing to him by the collector 26 exceeds ten thousand dollars in any one calendar year by virtue of the sums charged and 27 collected pursuant to the provisions of section 141.150, the surplus shall be credited and 28 applied by the collector to the expense of the delinquent land tax attorney and to the 29 30 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 31 32 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] the attorney**, and of all amounts owing to **[him] the attorney** 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.

38 7. The attorney's fees shall be taxed as costs in the suit and collected as other39 costs.

141.330. The collector annually may appoint one delinquent land tax clerk in each office lawfully maintained by [him] the collector in the county [at a salary of four thousand 2 3 eight hundred dollars per year; except, that in first elass counties not having a charter form of government the delinquent land tax clerks shall receive salaries of not less than four thousand 4 eight hundred dollars and not more than five thousand four hundred dollars per year, payable 5 monthly out of the treasury of the county from the same funds from which the collector and 6 his other employees are paid to be compensated as necessary for the performance of the 7 8 clerk's duties under this chapter. 141.350. 1. All suits to collect delinquent tax bills which may be pending at the time

2 of the commencement of any suits brought under sections 141.210 to [141.810] 141.820
3 affecting the same land shall be consolidated with suits brought under said sections, and the
4 parties to such pending suits shall file answers within the time and as provided in sections

141.210 to [141.810] 141.820; provided, however, that any tax bills sought to be collected in 5 any pending suits may be included in any list or lists included as a part of any petition filed by 6 7 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, 8 including interest, penalties, attorney's fees and costs, shall be so listed and charged, and shall 9 thereupon continue in full force and effect the liens therefor against the respective parcels of 10 11 real estate described therein and so listed in the petition filed under sections 141.210 to 12 [141.810] 141.820; 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. 13

2. Suits brought under sections 141.210 to [141.810] 141.820, 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 hall [they] the parties then had.

19 3. Any lien, tax lien, represented by tax certificates, certificates of purchase or tax 20 deeds, owned or held by any person or taxing authority existing at the time sections 141.210 to [141.810] 141.820 become effective shall not be abated by the terms of said sections, but 21 22 the holders thereof shall assert their respective liens in any suits brought under these sections 23 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 24 such real estate, then any taxing authority or the owner or holder of any such tax lien must 25 26 bring an action as provided in section 141.310 within three years after the time when such lien 27 or tax lien becomes delinquent. If, through any error, mistake, omission, or oversight, any 28 petition or part thereof is dismissed as to the lien of any tax bill affecting any parcel of real 29 estate described therein, such dismissal shall be without prejudice and the owner or holder of such tax bill may at [his] the holder's option bring or cause another suit to foreclose such tax 30 lien to be brought at any time within one year after the date of such dismissal, but not 31 32 thereafter.

141.360. All suits for the foreclosure of tax liens brought by the collector shall name
[him] the collector only by the title of [his] the collector's 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].

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. The petition shall name each person with a legal interest in the parcel of land affected by the suit, as reasonably discoverable to the collector from

HB	17
----	----

6 publicly available records. Such petition without further allegation shall be deemed to be
7 sufficient.

8	2. The caption shall be in the following form:		
9	In the Circuit Court of County, Missouri,		
10	In the Matter of		
11	Foreclosure of Liens for Delinquent Land Taxes		
12	By Action in Rem.		
13	Collector of Revenue of County, Missouri,		
14	Plaintiff		
15	-VS		
16	Parcels of Land Encumbered with Delinquent Tax Liens		
17	Defendants		
18	3. The petition shall contain at least the following information:		
19	(1) The identity of the petitioner and the name and address of the collector;		
20	(2) The parcel's common street address;		
21	(3) A full legal description for the parcel;		
22	(4) The tax identification number of the parcel;		
23	(5) The period of tax delinquency; and		
24	(6) The principal amount of delinquent taxes, together with interest, penalties,		
25	and fees.		
26	4. The petition shall conclude with a prayer that all tax liens upon such real estate be		
27			
28			
29	the sheriff at public sale as provided by sections 141.210 to [141.810] 141.820 and sections		
30	141.980 to 141.1015 and that thereafter a report of such sale be made by the sheriff to the		
31	court for further proceedings under sections 141.210 to [141.810] 141.820 and sections		
32	141.980 to 141.1015.		
33	[4.] 5. The delinquent land tax attorney within ten days after the filing of any such		
34	petition shall forward by United States registered mail to each person or taxing authority		
35	having filed a list of delinquent tax bills with the collector as provided by sections 141.210 to		
36	[141.810] 141.820 and sections 141.980 to 141.1015 a notice of the time and place of the		
37	filing of such petition and of the newspaper or online publication in which the notice of		
38 39	publication has been or will be published.		
39 40	[5.] 6. The petition when so filed shall have the same force and effect with respect to		

39 [5.] 6. The petition when so filed shall have the same force and effect with respect to
40 each parcel of real estate therein described, as a separate suit instituted to foreclose the tax
41 lien or liens against any one of said parcels of real estate.

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.

6 2. In the event of failure to redeem prior to the time of the foreclosure sale by the 7 sheriff, such person shall be barred and forever foreclosed of all [his] right, title, and interest 8 in and to the parcels of real estate described in such petition.

9 3. Upon redemption, as permitted by this section, the [person] redeeming party shall 10 be entitled to a certificate of redemption from the collector describing the property in the 11 same manner as it is described in such petition, and the collector shall thereupon note on [his] 12 the collector's records the word "redeemed" and the date of such payment opposite the 13 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.

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 an online publication
or a daily newspaper of general circulation regularly published in such county, qualified
according to law for the publication of public notices and advertisements.

6 2. Such notice shall be in substantially the following form: 7 NOTICE OF FORECLOSURE OF LIENS FOR DELINOUENT 8 LAND TAXES, BY ACTION IN REM 9 Public notice is hereby given that on the _____ day of _____, 20____ ____, the Collector of Revenue of _____ County, Missouri, filed a 10 11 petition, being suit No. , in the Circuit Court of County, 12 Missouri, at (stating the city), for the foreclosure of liens for delinquent land taxes (except liens in favor of the United States of 13 14 America, if any) against the real estate situated in such county, all as 15 described in said petition.

- 16 The object of said suit is to obtain from the Court a judgment 17 foreclosing the tax liens against such real estate and ordering the sale of 18 such real estate for the satisfaction of said tax liens thereon (except 19 liens in favor of the United States of America, if any), including
- 20 principal, interest, penalties, attorneys' fees and costs. Such action is

HB 17	61
21	brought against the real estate only and no personal judgment shall be
22	entered therein.
23	The serial number assigned by the Collector to each parcel of real
24	estate, a description of each such parcel, a statement of the total
25	principal amount of all delinquent tax bills against each such parcel of
26	real estate, all of which, as to each parcel, is more fully set out and
27	itemized in the aforesaid petition, and the name of the last known
28	person appearing on the records of the collector in whose name said tax
29	bills were listed or charged for the year preceding the calendar year in
30	which the list described in said petition was filed with the collector,
31	are, respectively, as follows:
32	(Here set out the respective serial numbers, descriptions, names, and
33	statements of total principal amounts of tax bills, next above referred
34	to.)
35	The total principal amounts of delinquent taxes set out in this notice do
36	not include the lawful interest, penalties, attorneys' fees and costs
37	which have accrued against the respective parcels of real estate, all of
38	which in each case is set out and itemized in the aforesaid petition.
39	Any person or taxing authority owning or holding any tax bill or
40	claiming any right, title or interest in or to or lien upon any such parcel
41	of real estate, must file an answer to such suit in the office of the
42	Circuit Clerk of the aforesaid County, and a copy of such answer with
43	the Delinquent Land Tax Attorney at the office of the Collector of
44	Revenue of said County, on or before the day of, 20
45	, and in such answer shall set forth in detail the nature and amount
46	of such interest and any defense or objection to the foreclosure of the
47	tax liens, or any affirmative relief [he] the person or [it] taxing
48	authority may be entitled to assert with respect thereto.
49	Any person having any right, title or interest in or to, or lien upon, any
50	parcel of such real estate, may redeem such parcel of real estate by
51	paying all of the sums mentioned therein, to the undersigned Collector
52	of Revenue, including principal, interest, penalties, attorneys' fees and
53	costs then due, at any time prior to the time of the foreclosure sale of
54	such real estate by the sheriff.
55	In the event of failure to answer or redeem on or before the date herein
56	fixed as the last day for filing answer in the suit, by any person having

HB 17	62	
57 58 59 60 61	the right to answer or redeem, such person shall be for foreclosed as to any defense or objection [he] the person the foreclosure of such liens for delinquent taxes and foreclosure may be taken by default. Redemption me however, up to the time fixed for the holding of she	son might have to d a judgment of nay be made,
62	sale, and thereafter there shall be no equity of redem	ption and each
63	such person having any right, title or interest in or to,	or any lien upon,
64	any such parcel of real estate described in the petitic	on so failing to
65	answer or redeem as aforesaid, shall be forever barre	ed and foreclosed
66	of any right, title or interest in or lien upon or any equ	ity of redemption
67	in said real estate.	
68		_
69	Collector of Reve	enue
70	County, Missouri	
71		_
72	Address	
73		
74	Delinquent Land Tax Attorney	
75		
76	Address	
77		
78	First Publication:	
79		

141.440. 1. The collector shall also cause to be prepared and sent by restricted, 2 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] petition, to the persons named in the petition 3 4 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, 5 or the last known owner of record, if different, and to the addresses of said persons upon said 6 7 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 8 be obliterated, the endorsement "DELIVER TO ADDRESSEE ONLY", and which also 9 requires a return receipt or a statement by the postal authorities that the addressee refused to 10 receive and receipt for such mail. If the notice is returned to the collector by the postal 11 authorities as undeliverable for reasons other than the refusal by the addressee to receive and 12 13 receipt for the notice as shown by the return receipt, then the collector shall make a search of

14 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 15 16 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 17 18 before judgment is entered by the court on the petition an affidavit reciting to the court any 19 name, address and serial number of the tract of real estate affected by any such notices of suit 20 that are undeliverable because of an addressee's refusal to receive and receipt for the same, or 21 of any notice otherwise nondeliverable by mail, or in the event that any name or address does 22 not appear on the records of the collector, then of that fact. The affidavit in addition to the 23 recitals set forth above shall also state reason for the nondelivery of such notice.

24 2. The collector shall prepare and send, by first-class mail, a copy of the petition 25 within thirty days after the filing of such a petition to the occupant of such parcel or 26 property.

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] the disabled person or convict in the suit.

8 2. Failure to appoint or notify a guardian, conservator, or trustee, or to appoint a 9 guardian ad litem as herein provided, after the disability is called to the attention of the court, 10 shall constitute error that may be reviewed on appeal but absent such appeal this shall not 11 invalidate any judgment rendered under sections 141.210 to [141.810] 141.820. The error 12 may also be urged by any competent person who may take an appeal on behalf of the disabled 13 person or convict.

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] the person's answer the defect or basis of invalidity, and must, upon trial, affirmatively establish such defense.

8 2. Prior to formal hearing, the court may conduct an informal hearing for the purpose 9 of clarifying issues, and shall attempt to reach an agreement with the parties upon a stipulated 10 statement of facts. The court shall hear the evidence offered by the collector or relator as the 11 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, 12 13 penalties, attorney's fees and costs accruing upon each tax bill and the date from which 14 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 15 16 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 17 18 estate, sought to be enforced by any party to the proceeding against any other party to the 19 proceeding who has been served by process or publication as authorized by law, or who has 20 voluntarily appeared, and shall determine the order and priority of the liens and of any other

21 rights or interest put in issue by the pleadings.

22 3. After the court has first determined the validity of the tax liens of all tax bills 23 affecting parcels of real estate described in the petition, the priorities of the respective tax 24 bills and the amounts due thereon, including principal, interest, penalties, attorney's fees, and 25 costs, the court shall thereupon enter judgment of foreclosure of such liens and fix the time 26 and place of the foreclosure sale. The petition shall be dismissed as to any parcel of real 27 estate redeemed prior to the time fixed for the sheriff's foreclosure sale as provided in sections 28 141.210 to [141.810] 141.820 and sections 141.980 to 141.1015. If the parcel of real estate 29 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 30 31 fees and costs, and for no more, and such sale is confirmed by the court, then all other 32 proceedings as to such parcels of real estate shall be finally dismissed as to all parties and 33 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 34 35 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 36 foreclosure sale. If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold 37 for a sum greater than the total amount necessary to pay the principal amount of all tax bills 38 39 included in the judgment, together with interest, penalties, attorney's fees and costs, and such 40 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 41 42 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 43 44 make distribution to the owners or holders of the respective tax bills included in the judgment 45 of the amounts found to be due and in the order of priorities. Thereafter all proceedings in the 46 suit shall be ordered by the court to be dismissed as to such persons or taxing authorities 47 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 48

49 parcel of real estate affected by such tax bill or bills as to their respective claims to such 50 surplus funds then remaining in the hands of the sheriff.

51 4. Whenever an answer is filed to the petition, as herein provided, a severance of the 52 action as to all parcels of real estate affected by such answer shall be granted, and the issues 53 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 54 55 any other issue in the case. A separate appeal may be taken from any action of the court 56 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 57 58 foreclose the lien of any tax bills shall not be stayed by such appeal. The trial shall be 59 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 60 title to such real estate, upon motion of any interested party. 61

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 2 collector or the relator was delinquent when the suit was instituted or tried, then the judgment 3 4 of the court shall be that the cause be dismissed as to the parcels of real estate described in the 5 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, 6 7 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, 8 9 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 10 real estate described in the tax bill be foreclosed and such real estate sold by the sheriff, and 11 the cause shall be continued for further proceedings, as herein provided. 12

13 2. The collector [may, at his option,] shall cause to be prepared and sent by restricted, registered or certified mail with postage prepaid, within thirty days after the rendering of such 14 15 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 16 known persons in whose names tax bills affecting the respective parcels of real estate 17 described in such judgment were last billed or charged on the books of the collector, or the 18 last known owner of record, if different, and to the addresses of such persons upon the records 19 20 of the collector. The terms "restricted", "registered" or "certified mail" as used in this section 21 mean mail which carries on the face thereof in a conspicuous place, where it will not be 22 obliterated, the endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires 23 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 24

25 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 26 27 maintained by the county, including those kept by the recorder of deeds, to discern the name 28 and address of any person who, from such records, appears as a successor to the person to 29 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 30 31 hearings an affidavit reciting to the court any name, address and serial number of the tract of 32 real estate affected of any such notices of judgment that are undeliverable because of an 33 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 34 35 records of the collector, then of that fact. The affidavit in addition to the recitals set forth 36 above shall also state reason for the nondelivery of such notice.

37 **3.** The collector shall prepare and send to the occupant of such parcel or 38 property, by first-class mail, a copy of the judgment of foreclosure within thirty days 39 after the date of such judgment.

141.510. 1. The collector, any party, or anyone on behalf of any disabled person as
2 defined in chapter 475 may appeal from the judgment of foreclosure. Such appeal must be
3 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] the appellant's appeal with effect and without delay and that [he] the appellant will make good all damages and costs incurred by the appeal, including costs incurred by any party in printing briefs on appeal.

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

13 with the circuit clerk, the sheriff shall commence to advertise the real estate described in the 14 judgment and shall fix the date of sale within thirty days after the date of the first publication 15 of the notice of sheriff's sale as herein provided, and shall at such sale proceed to sell the real 16 estate.

17 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 18 19 redeem such property from said judgment if at the time of judgment such property is assessed 20 as residential property and the judgment finds the property has been vacant for a period of not 21 less than six months prior to the judgment. After a judgment as provided for in this section 22 becomes final, the waiting period shall not apply to such judgment and a sale under execution 23 of the judgment shall be immediately held as provided under the applicable provisions of this 24 chapter.

25 4. No later than one hundred and twenty days prior to the sheriff's sale, the 26 collector shall obtain from a licensed title company or attorney a title search that 27 includes all conveyances, liens, and charges against the real estate involved in the suit for any parcel of real estate against which the collector has obtained a judgment under 28 29 section 141.500 and for which it has been decreed that the lien upon the parcels of real 30 estate described in the tax bill be foreclosed and such real estate sold by the sheriff. The 31 charge of said title search may be recovered from the proceeds of the sale under section 32 141.580.

5. After obtaining a title search, the collector shall initiate a search of the following records to identify and locate interested parties and addresses reasonably calculated to apprise interested parties of the suit:

- 36
- (1) Land title records in the office of the county recorder of deeds;
- (2) Tax records in the office of the local treasurer;
- 37 38
- (3) Tax records in the office of the local assessor;
- 39 (4) A search of court records in Missouri CaseNet; and
- 40 (5) For a business entity, records filed with the secretary of state.
- 41

42 The collector may also incur reasonable costs for web-based investigatory searches to 43 supplement the search for interested parties and addresses. The reasonable cost of 44 locating interested parties and addresses for notice may be recovered from the proceeds 45 of the sale under section 141.580.

6. No later than thirty days prior to the sheriff's sale, the collector shall send notice of the sale to all interested parties at the address most likely to apprise interested parties of the sale. The notice shall provide the date, time, and place of the sale and shall also state that the parcel may be redeemed prior to the sale as specified in sections

141.420 and 141.530. The notice required by this subsection shall be mailed first class,
postage prepaid. The cost of notice under this subsection may be recovered from the
proceeds of the sale under section 141.580.

53 7. No later than twenty days prior to the sheriff's sale, the sheriff shall enter 54 upon the parcel subject to foreclosure of these tax liens and post a written informational 55 notice in a conspicuous location, attached to a structure, and intended to be visible by 56 the nearest public right-of way. This notice shall describe the parcel and advise that it is 57 the subject of delinquent land tax collection proceedings brought pursuant to sections 58 141.210 to 141.820 and sections 141.980 to 141.1015 and that it may be sold for the 59 payment of delinquent taxes at a sale to be held at a certain time, date, and place and shall also contain the tax identification number and the phone number and address of 60 61 the collector as well as a prohibition against removal unless the parcel has been 62 redeemed. The notice shall be not less than eight inches by ten inches and shall be 63 laminated or otherwise sufficiently weatherproof to withstand normal exposure to rain, 64 snow, and other conditions. The sheriff shall document, by time-stamped photograph, 65 compliance with this section, make said documentation generally available upon 66 request, and provide verification by affidavit of compliance with this section. The cost 67 of notice under this subsection may be recovered from the proceeds of the sale under section 141.580. 68

69 8. In addition to the other notice requirements of this section, no later than 70 twenty days prior to the sheriff's sale, the sheriff shall attempt in-person notice that 71 shall describe the parcel and advise that it is the subject of delinquent land tax collection 72 proceedings brought pursuant to sections 141.210 to 141.820 and sections 141.980 to 73 141.1015; that shall state that it may be sold for the payment of delinquent taxes at a sale 74 to be held a at certain time, date, and place; and that shall also contain the tax 75 identification number and the phone number and address of the collector. In-person notice may be provided to any person found at the parcel. The sheriff shall note the date 76 77 and time of attempted notice and the name, description, or other identifying 78 information regarding the person to whom notice was attempted. The sheriff shall 79 document compliance with this section, make said documentation generally available upon request, and provide verification by affidavit of compliance with this section. The 80 cost of notice under this subsection may be recovered from the proceeds of the sale 81 under section 141.580. 82

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 5 party interested in any parcel of real estate, providing for payment in installments, monthly or 6 7 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 8 9 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 10 11 upon good cause being shown by the owner of any parcel of real estate occupied as a 12 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 13 being a major factor in the total income of such individual, or by anyone on [his] the 14 individual's behalf, the court may, in its discretion, fix the time and terms of payment in such 15 16 contract to permit all of such installments to be paid within not longer than forty-eight months 17 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.

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 2 the sale of any [tax] parcel to be sold under execution of a tax foreclosure judgment obtained 3 under this chapter, which is the subject of an action filed under sections 447.620 to 447.640, 4 5 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, 6 7 exclusive of penalties, interest, [attorney] attorney's fees, and court costs, prior to the date of any proposed sale under execution. [The party bringing such action shall provide written 8 notice of the filing of the action to the court administrator and file with the circuit court in 9 which the action is pending a certificate that such notice has been provided to the court 10 11 administrator.]

12 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 13 447.625], the circuit court shall direct payment to the county collector of all principal land 14 taxes theretofore paid into the circuit court. In addition, in any order granting a [sheriffs] 15 final judgment and deed under section 447.625 or 447.640, the court shall also order the 16 permanent extinguishment of [liability against the grantee of the sheriff's deed, and all 17 18 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 19 subject property. The funds paid into the court for land taxes shall then be paid to the county 20

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] penalties and interest arising from actions to collect delinquent land taxes due on the parcel against the grantee of said deed and all successors in interest, excepting, however, any defendant in such action.

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.

30 4. In the event that If an owner of the [tax] parcel [regains] moves the court for 31 restoration of possession under section 447.638, the [party which brought the action under 32 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 33 judgment thereon] owner shall pay into the circuit court all land tax amounts currently 34 due and owing on the property, including all statutory penalties, interest, attorney's fees, 35 36 and court costs retroactive to the date of accrual. Upon an order granting the restoration of possession to an owner under section 447.638, the court shall order that 37 38 the funds paid into the court under subsection 2 of this section be returned to the payer and that the funds paid to the court under this section be paid out to the collector. 39

40 4. If the party that brought the action under sections 447.620 to 447.640 41 dismisses its action prior to an order of temporary possession of the property, the party 42 shall recover any amounts paid into the circuit court prior to that date for principal 43 land taxes.

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] the sheriff pursuant to any judgment of foreclosure by any court pursuant to sections 141.210 to [141.810] **141.820** and 141.980 to 141.1015 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.

8 2. Such advertisements may include more than one parcel of real estate, and shall be 9 in substantially the following form:

- 10 NOTICE OF SHERIFF'S
 11 SALE UNDER JUDGMENT OF
 12 FORECLOSURE OF LIENS FOR
 13 DELINQUENT LAND TAXES
- 14

No. _____

15	In the Circuit Court of County, Missouri.
16	In the Matter of Foreclosure of Liens for Delinquent Land Taxes
17	Collector of Revenue of County, Missouri, Plaintiff,
18	VS.
19	Parcels of Land encumbered with Delinquent Tax Liens, Defendants.
20	WHEREAS, judgment has been rendered against parcels of real estate
21	for taxes, interest, penalties, attorney's fees and costs with the serial
22	numbers of each parcel of real estate, the description thereof, the name
23	of the person appearing in the petition in the suit, and the total amount
24	of the judgment against each such parcel for taxes, interest, penalties,
25	attorney's fees and costs, all as set out in said judgment and described
26	in each case, respectively, as follows: (Here set out the respective serial
27	numbers, descriptions, names and total amounts of each judgment, next
28	above referred to.) and,
29	WHEREAS, such judgment orders such real estate sold by the
30	undersigned sheriff, to satisfy the total amount of such judgment,
31	including interest, penalties, attorney's fees and costs,
32	NOW, THEREFORE,
33	Public Notice is hereby given that I, Sheriff of County,
34	Missouri, will sell such real estate, parcel by parcel, at public auction,
35	to the highest bidder, for cash, between the hours of nine o'clock A.M.
36	and five o'clock P.M., at the front door of the County
37	Courthouse in, Missouri, on, the day of
38	_, 20, and continuing from day to day thereafter, to satisfy the
39	judgment as to each respective parcel of real estate sold. If no
40	acceptable bids are received as to any parcel of real estate, said parcel
41	shall be sold to the Land Trust of (insert name of County),
42	Missouri or Land Bank of [the City of] (insert name of
43	municipality or county), Missouri.
44	Any bid received shall be subject to confirmation by the court.
45	
46	Sheriff of County, Missouri
47	
48	Delinguent Land Tax Atterney
10	Delinquent Land Tax Attorney
49	Address:

51 3. Such advertisement shall be published four times, once a week, upon the same day 52 of each week during successive weeks prior to the date of such sale, in **an online publication** 53 **or** a daily newspaper of general circulation regularly published in the county, qualified 54 according to law for the publication of public notices and advertisements.

55 [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 56 a written informational notice in any conspicuous location thereon. This notice shall describe 57 the property and advise that it is the subject of delinquent land tax collection proceedings 58 before the circuit court brought pursuant to sections 141.210 to 141.810 and 141.980 to 59 141.1015 and that it may be sold for the payment of delinquent taxes at a sale to be held at ten 60 o'clock a.m., date and place, and shall also contain a file number and the address and phone 61 number of the collector. If the collector chooses to post such notices as authorized by this 62 subsection, such posting must be made not later than the fourteenth day prior to the date of the 63 sale. 64

65 5. The collector shall, concurrently with the beginning of the publication of sale, 66 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 67 68 pursuant to sections 141.210 to 141.810 and 141.980 to 141.1015, to the persons named in the petition as being the last known persons in whose names tax bills affecting the respective 69 parcels of real estate described in said petition were last billed or charged on the books of the 70 collector, or the last known owner of record, if different, and to the addresses of said persons 71 72 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 73 74 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 75 to receive and receipt for such mail. If the notice is returned to the collector by the postal 76 authorities as undeliverable for reasons other than the refusal by the addressee to receive and 77 78 receipt for the notice as shown by the return receipt, then the collector shall make a search of 79 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 80 person to whom the original notice was addressed, and to cause another notice to be mailed to 81 such person. The collector shall prepare and file with the circuit clerk prior to confirmation 82 83 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 84 85 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 86

87 of that fact. The affidavit in addition to the recitals set forth above shall also state reason for 88 the nondelivery of such notice.

89 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 90 with postage prepaid, a brief notice of the date, location, and time of sale of property in 91 foreclosure of tax liens pursuant to sections 141.210 to 141.810, to the mortgagee or security 92 93 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 94 terms "restricted", "registered" or "certified mail" as used in this section mean mail which 95 carries on the face thereof in a conspicuous place, where it will not be obliterated, the 96 97 endorsement, "DELIVER TO ADDRESSEE ONLY", and which also requires a return receipt 98 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 99 for reasons other than the refusal by the addressee to receive and receipt for the notice as 100 shown by the return receipt, then the collector shall make a search of the records maintained 101 102 by the county, including those kept by the recorder of deeds, to discern the name and address 103 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 104 security holder. The collector shall prepare and file with the circuit clerk prior to 105 confirmation hearings an affidavit reciting to the court any name, address and serial number 106 of the tract of real estate affected by any such notices of sale that are undeliverable because of 107 108 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.] 109

141.550. 1. The sale shall be conducted, the sheriff's return thereof made, and the
2 sheriff's deed pursuant to the sale executed, all as provided in the case of sales of real estate
3 taken under execution except as otherwise provided in sections 141.210 to [141.810] 141.820
4 and sections 141.980 to 141.1015, and provided that such sale need not occur during the term
5 of court or while the court is in session.

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

9 (1)] The sale shall be held on the day for which it is advertised, between the hours of 10 nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the 11 judgment as to each respective parcel of real estate sold[;]. For partial opt-in counties, the 12 sale shall be held on the fourth Monday in August of each year between the hours of 13 nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the 14 judgment as to each respective parcel of real estate sold. Such auction may also be

15 conducted by electronic media, such as the internet, at the same time at the discretion of 16 the county collector.

17 [(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 18 included in the judgment, interest, penalties, attorney's fees and costs then due thereon.] 3. 19 20 (1) The sale shall be conducted publicly, by auction, for ready moneys. The highest 21 bidder shall be the purchaser unless the highest bid is less than all taxes then due and 22 owing, which may be in an amount in excess of or less than the judgment amount, 23 interest, penalties, attorney's fees and costs, and a non-reimbursable, two-hundred-24 dollar bidder fee to be paid to the land trust or land bank agency for the municipality or 25 county in which the parcel is situated. The bid amount shall not include any amounts 26 for debts owed to any sewer district then due thereon. No person shall be eligible to bid 27 at the time of the sale unless such person has, no later than ten days before the sale date, 28 demonstrated to the satisfaction of the official charged by law with conducting the sale 29 that such person is not the owner of any parcel of real estate in the county that is subject to delinquent property taxes. 30

(2) No foreign or domestic corporation or limited liability company that has failed to appoint or maintain a registered agent under chapter 347 or 351 shall be eligible to bid at the time of the sale. No foreign corporate entity shall be eligible to bid at the time of sale unless it has a certificate of authority to transact business in Missouri pursuant to section 351.572.

36 (3) The official charged with conducting the sale may require prospective 37 bidders to submit an affidavit attesting to the requirements of this section and is 38 expressly authorized to permanently preclude any prospective bidder from 39 participating in the sale for failure to comply with this section. Notwithstanding this 40 provision, any taxing authority or land bank agency shall be eligible to bid at any sale 41 conducted under this section without making such a demonstration.

42 For any sale pursuant to this section of property located within any 4. 43 municipality contained wholly or partially within a county with a population of over six 44 hundred thousand inhabitants and fewer than nine hundred thousand inhabitants, no person shall be eligible to bid at the time of the sale unless such person has, no later than ten 45 days before the sale date, demonstrated to the satisfaction of the official charged by law with 46 47 conducting the sale that [he or she] the person is not the owner of any parcel of real estate in 48 the county which is affected by a tax bill which has been delinquent for more than six months 49 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 50 demonstration by presenting statements from the appropriate collection and code enforcement 51

52 officials of the municipality. Notwithstanding this provision, any taxing authority or land 53 bank agency shall be eligible to bid at any sale conducted under this section without making 54 such a demonstration.

55 [3.] 5. Such sale shall convey the whole interest of every person having or claiming 56 any right, title or interest in or lien upon such real estate, whether such person has answered 57 or not, subject to rights-of-way thereon of public utilities upon which tax has been otherwise 58 paid, and subject to the lien thereon, if any, of the United States of America.

59 [4.] 6. The collector shall advance the sums necessary to pay for the publication of all advertisements required by sections 141.210 to [141.810] 141.820 and sections 141.980 to 60 141.1015 and shall be allowed credit therefor in [his or her] the collector's accounts with the 61 county. The collector shall give credit in such accounts for all such advances recovered by 62 [him or her] the collector. Such expenses of publication shall be apportioned pro rata among 63 64 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 65 publication, shall constitute any lien upon the real estate after such sale. 66

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.

6 2. With respect to any parcel of real estate not located wholly within a municipality 7 that [is an appointing authority] has established a land bank agency under section 140.981 or 141.981 or that is located wholly within a county that established a land bank under 8 9 section 140.1021, 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 10 such sale after any parcel of real estate has been offered for sale on three different days, which 11 need not be successive, the land [trustees] trust shall be deemed to have bid the full amount 12 13 of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due, 14 and if no other bid be then received by the sheriff in excess of the bid of the [trustees] land trust, and the sheriff shall so announce at the sale, then the bid of the [trustees] land trust 15 shall be announced as accepted. The sheriff shall report any such bid or bids so made by the 16 land [trustees] trust in the same way as [his] the sheriff's report of other bids is made. [The 17 land trust shall pay any penalties, attorney's fees or costs included in the judgment of 18 foreclosure of such parcel of real estate, when such parcel is sold or otherwise disposed of by 19 20 the land trust.] Upon confirmation by the court of such bid at such sale by such land [trustees] trust, the collector shall mark the tax bills so bid by the land [trustees] trust as "cancelled by 21 sale to the land trust" and shall take credit for the full amount of such tax bills, including 22

principal amount, interest, penalties, attorney's fees, and costs, on [his] the collector's books
and in [his] the collector's statements with any other taxing authorities.

25 3. With respect to any parcel of real estate located wholly within a municipality that [is an appointing authority under section 141.981] has established a land bank agency 26 27 under section 140.980 or 141.980 or located wholly within a county that has established a land bank under section 140.1021, in the event no bid equal to the full amount of all tax 28 29 bills included in the judgment, interest, penalties, attorney's fees, and costs then due thereon 30 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 31 municipality is an appointing authority] established under section 140.980, 140.1021, or 32 141.980 shall be deemed to have bid the full amount of all tax bills included in the judgment, 33 interest, penalties, attorney's fees and costs then due, and the sheriff shall so announce at the 34 35 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] the 36 sheriff's report of other bids is made. Upon confirmation by the court of such bid at such sale 37 38 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 39 40 tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on [his] the collector's books and in [his] the collector's statements with any other taxing authorities. 41

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 2 the land trust of such county in trust for the tax bill owners and taxing authorities having an 3 interest in any tax liens which were foreclosed, as their interests may appear in the judgment 4 of foreclosure. The title to any real estate acquired by a land bank agency pursuant to a 5 deemed sale under subsection 3 of section 141.560, by deed from a land trust under 6 subsection 1 of section 141.984, or pursuant to a sale under subdivision (2) of subsection 2 of 7 section 141.550 shall be held in trust for the tax bill owners and taxing authorities having an 8 9 interest in any tax liens which were forcelosed, as their interests may appear in the judgment 10 of foreclosure.

11 2.] The title to any real estate which shall vest in any purchaser, upon confirmation of such sale by the court, or in any land bank agency or land trust, shall be an absolute estate 12 in fee simple, subject to rights-of-way thereon of public utilities on which tax has been 13 14 otherwise paid, and subject to any lien thereon of the United States of America, if any, and all persons and interested parties, including the state of Missouri, any taxing authority or tax 15 16 district, as defined herein, judgment creditors, lienholders, infants, incapacitated and 17 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 18

19 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; 20 21 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 22 23 affecting such parcel of real estate not then delinquent, or] which may have attached after the 24 [filing of the petition and prior to] sheriff's sale [and not included in any answer to such 25 petition], but if such parcel of real estate is deemed sold to the land trust pursuant to 26 subsection 2 of section 141.560, or deemed sold to a land bank agency pursuant to subsection 27 3 of section 141.560, or sold to a land bank agency pursuant to [subdivision (2) of] subsection [2] 3 of section 141.550, the title thereto shall be free of any such liens to the extent of the 28 29 interest of any taxing authority in such real estate; provided further, that [such title shall not 30 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 31

the sheriff's sale, if any, or [to the proceeds of the ultimate sale of such parcel by the land trust
 or land bank agency] shall otherwise be forever barred and foreclosed.

141.580. 1. Within six months after the sheriff sells any parcel of real estate, the 2 court shall, upon its own motion or upon motion of any interested party, set the cause down 3 for hearing to confirm or set aside 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. Notice 4 5 of the hearing shall be sent by any interested party, or the court moving to confirm the foreclosure sale to each person who was sent notice of the sale and to any interested 6 7 parties as required by prevailing notions of due process. 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 8 property offered on behalf of any interested party to the suit, and shall forthwith determine 9 whether an adequate consideration has been paid for each such parcel. The court's 10 judgment shall include a specific finding that adequate notice was provided to all 11 interested parties pursuant to prevailing notions of due process and sections 141.210 to 12 13 141.820 and sections 141.980 to 141.1015, reciting the notice efforts of the collector, 14 sheriff, and tax sale purchaser. Nothing in this section shall be interpreted to preclude a 15 successful tax sale purchaser from asserting a claim to quiet title to the bid upon parcel pursuant to section 527.150. 16

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] the purchaser's 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 23 thereon are not paid in full by one or more interested parties to the suit. If the court finds that 24 25 the consideration is inadequate, but the purchaser declines to increase [his] the purchaser's 26 bid to such amount as the court deems adequate and make such additional payment, then the 27 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, 28 29 the lien of the judgment continued, and such parcel of real estate shall be again advertised and 30 offered for sale by the sheriff to the highest bidder at public auction for cash at any 31 subsequent sheriff's foreclosure sale. Unless the court requires evidence of the value of the 32 property conveyed to land trust or a land bank agency, none shall be required, and the amount 33 bid by the land [trustees] trust, such land bank agency, or such land bank agency shall be deemed adequate consideration. 34

35 3. [Except as otherwise provided in subsection 6 of section 141.984,] If the sale is 36 confirmed, the court shall order the proceeds of the sale applied in the following order:

37 (1) To the payment of the costs of the publication of the notice of foreclosure and of38 the sheriff's foreclosure sale;

39 (2) To the payment of all of the collector and sheriff's costs including appraiser's fee40 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, except in the event of a sale to any land
bank agency, for which this subsection shall not apply.

44

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] the funds shall be distributed to the appropriate taxing authorities, except in partial
opt-in counties, where the funds shall be distributed to the school fund for the county.
5. Any county operating under the provisions of sections 141.210 to 141.820 and
sections 141.980 to 141.1015 may elect to allocate a portion of its share of the proceeds

towards a fund for the purpose of defending against claims challenging the sufficiency of
 notice provisions under this section.

6. Any interested party, other than the sheriff's sale purchaser, who moves the 62 court to set aside a sheriff's sale after the issuance of a sheriff's deed made under the 63 provisions of sections 141.210 to 141.820 and sections 141.980 to 141.1015 shall be 64 required to pay into the court the redemption amount otherwise necessary under 65 sections 141.420 and 141.530 prior to the court hearing any such motion to set aside.

141.610. Each court administrator's or sheriff's deed given pursuant to the provisions of the land tax collection law shall be [presumptive] prima facie evidence that the suit and all 2 proceedings therein and all proceedings prior thereto from and including assessment of the 3 lands affected thereby and all notices required by law were regular and in accordance with all 4 provisions of the law relating thereto. The court administrator or sheriff shall record its deed 5 and shall collect said recording fee at the time of sale. [After one year from the date of the 6 court administrator's foreclosure sale, the presumption shall be conclusive pursuant to 7 sections 141.210 to 141.810. Notwithstanding section 516.010, no suit to set aside or to 8 9 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 10 11 foreclosure sale.]

141.620. 1. In addition to all amounts due on any tax bill, including principal, 2 interest, penalties, attorney's fees and costs, as now fixed by law, there shall be imposed and 3 charged as a part of the costs on each such tax bill a suit penalty of five percent of the 4 principal amount of the tax bill to be due to the collector upon the filing of the petition with 5 the circuit clerk.

6 2. The collector shall set up a separate fund in [his] the collector's accounts to which [he] the collector shall credit such five percent suit penalties when paid, together with all 7 other penalties and costs recovered under this action, and shall retain such portion thereof as 8 may be needed for the purpose of paying the expenses and costs required to be advanced 9 10 under sections 141.210 to [141.810] 141.820, including compensation to the delinquent land tax attorney, [his] the attorney's assistants, and stenographic and clerical help, and funds for 11 the costs of publication, notices, for court costs, sheriff's expenses and other costs hereunder, 12 and shall transfer the remainder of such funds annually, on January first of each year, to the 13 land [trustees] trust for the use and expenses of the land trust. Where no land trust exists, 14 15 the collector shall retain the remainder of such funds.

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] 141.820, 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]

5 the collector, 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 6 penalties are collected by [him] the collector on delinquent land taxes upon which suit has 7 not been filed, or, if filed, was not filed under the provisions of sections 141.210 to [141.810] 8 9 **141.820**.

141.650. 1. All costs, including costs of publishing any notices, and any court costs, 2 shall be apportioned among the respective tax bills on a pro rata basis.

3 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 4 fees and costs, also pay costs to the collector as follows: 5

6

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

7

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

8 (3) An additional one dollar per parcel of real estate if notice of sheriff's foreclosure sale has been commenced; 9

10 (4) One dollar per parcel of real estate to be paid by the collector to the circuit clerk in 11 full payment of [his] the clerk's costs for entering dismissal as to the tax bill affecting any said parcel of real estate. 12

13 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 14 141.210 to [141.810] 141.820. 15

141.670. Any taxing authority or the owner or holder of any tax bill or bills, filing any 2 list or lists of unpaid tax bills with the collector, shall protect, defend, indemnify and hold the 3 collector harmless from any and all loss, cost, damage, or expense which such collector may 4 incur or for which [he] the collector may be liable, by reason of any error, mistake, omission 5 or any other act rendering the collector liable to suit made by such taxing authority or the 6 owner or holder of any such tax bill in the preparation and filing of such list or lists of tax bills 7 with the collector.

141.680. 1. Except for partial opt-in counties, the remedies and procedures set 2 forth in sections 141.210 to [141.810] 141.820 shall be the exclusive remedies and procedures available for the collection of delinquent and back land taxes in a county electing to come 3 under or which has come under their authority. Sections 141.210 to [141.810] 141.820 shall 4 not be affected nor infringed upon by any other laws or parts of law in conflict herewith. 5

6 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 7 thereon, except after judgment of a court having jurisdiction ordering such advertising or sale, 8 when such parcel is at such time included in any petition filed pursuant to the provisions of 9 this law. 10

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.

141.700. In all counties electing to operate under sections 141.210 to 141.820 2 prior to January 1, 2024, 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 3 Trust of County, Missouri", and the members thereof shall be known as land trustees. 4 Such land trust shall have and exercise all the powers that are conferred by sections 141.210 5 to [141.810] 141.820 necessary and incidental to the effective management, sale or other 6 disposition of real estate acquired under and by virtue of the foreclosure of the lien for 7 delinquent real estate taxes, as provided in said sections, and in the exercise of such powers, 8 the land trust shall be deemed to be a public corporation acting in a governmental capacity. 9 10 Where a county has elected to establish a land bank under section 140.1021, no such 11 land trust shall be created under sections 141.700 to 141.820.

141.720. 1. The land trust shall be composed of three members, one of whom shall 2 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 3 4 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 5 decennial census, and one of whom shall be appointed by the school district in the county 6 which is not an appointing authority under section 141.981 and then has the largest population 7 according to such census in the county. If any appointing authority under this section fails to 8 9 make any appointment of a land trustee after any term expires, then the appointment shall be made by the county. 10

11 2. The terms of office of the land trustees shall be for four years each, except the 12 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 13 14 141.210 to [141.810] 141.820 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 15 bank agency under section 141.981 shall terminate and such municipality and such school 16 17 district shall cease to be appointing authorities for such land trust under this section upon the 18 completion of all transfers to the land bank agency from the land trust required under 19 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. 20

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] the duties [as] of a 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] 141.820, 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, 1947, and the land county shall serve for a term expiring February 1, 1948. Each land trustee shall serve until [his] the trustee's 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] 141.820 to be made, or within thirty days after any term expires or vacancy occurs, then the appointment shall be made by the county.

39 6. The members shall receive for their services as land trustees a salary of two40 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.

141.730. 1. Such land trustees shall meet immediately after all three have been 2 appointed and qualified and shall select a [ehairman] chair, a vice [ehairman] chair, a 3 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 twentyfive 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] the trustees' 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:

13State of Missouri,)14)ss

15	County of)
16	I,, do solemnly swear that I will support the Constitution of the
17	United States and the Constitution of the State of Missouri; that I will
18	faithfully and impartially discharge my duties as a member of the Land
19	Trust of County, Missouri; that I will, according to my best
20	knowledge and judgment, administer such tax delinquent lands held by
21	me in trust, according to the laws of this state and for the benefit of the
22	public bodies and the tax bill owners which I represent, so help me
23	God.
24	
25	Subscribed and sworn to this day of, 20
26	My commission expires:
27	
28	Notary Public

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.

5 2. The land commissioner shall furnish a surety bond at the expense of the land trust 6 in a penal sum of not less than ten thousand dollars, to be approved by the land [trustees] 7 trust, conditioned to guarantee the faithful performance of [his] the land commissioner's 8 duties. The bond shall be filed with the county clerk of the county.

9 3. The land commissioner, who shall be a person experienced in the management and 10 sale of real estate, shall be executive officer and administrator of the land trust and shall 11 manage all of its business, under the supervision, direction and control of the trustees.

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 2 private owner, (unless the owner owns an adjacent improved parcel) such owner may be 3 required to enter into a contract with the land trust stipulating that such owner or [his] the 4 5 owner's 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 6 deed. The contract shall further state that if the private owner fails to comply with the 7 stipulation [he], the owner shall be liable to the land trust for damages at the rate of one 8 9 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 10 11 performance of such agreement shall be secured by a deed of trust or other lien encumbering

23

12 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 13 14 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 15 16 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 17 18 contain a possibility of reverter upon the condition that the private owner fails to comply with 19 the terms of the contract, with a right of reentry retained by the land trust. As an alternative 20 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 21 22 to the land by filing a copy of the judgment with the recorder of deeds in the county where the 23 property is located. Any property redeemed by the land trust under the provisions of this 24 section shall be administered in the same manner as other property sold to the land trust.

141.821. 1. In all partial opt-in counties, prior to a confirmation by a court of a deemed bid under subsection 2 of section 141.560, a trust shall be created for the 2 management, sale, and other disposition of tax delinquent lands, which shall be known 3 as "The Land Trust of County, Missouri", and the board of which shall be 4 5 known as land trustees. The county commission of such county shall appoint by resolution or order one or three land trustees. The first appointed land trustee shall 6 7 serve for a term of two years and the remaining land trustees shall serve for terms of three years respectively, as applicable. Thereafter, land trustees shall be appointed by 8 9 the county commission for a term of office for two years, except that all vacancies shall 10 be filled for an unexpired term.

11 2. If a county elected to establish a land bank under section 140.1021, no such 12 land trust shall be created under sections 141.700 to 141.821.

3. Such land trust, by majority vote of the land trustees, shall have the power and duty to sell, exchange, or otherwise dispose of real estate, provided, however, that any such sale, exchange, or disposal shall be for consideration equal to or in excess of two-thirds of the appraised value of such real estate so sold or conveyed, and if such consideration is less than two-thirds of the appraised value of said real estate, the land trust shall first procure a majority vote of the county commission.

19 **4. (1)** The land trust shall set up accounts relating to the operation and 20 management of the land trust.

(2) 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:

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

(b) To the costs of the care, improvement, operation, acquisition, demolition,
management, and administration of parcels of real estate owned by the land trust; and
(c) To the county's general fund.

20

5. No land trustee 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 trust.

141.980. 1. Sections 141.980 to 141.1015 shall be known and may be cited as the 2 "Chapter 141 Municipal Land Bank Act".

3 2. Any municipality located wholly or partially within a county [in which a land trust 4 created under section 141.700 was operating on January 1, 2012, electing to operate wholly under the provisions of sections 141.210 to 141.820 may establish a land bank agency for 5 the management, sale, transfer, and other disposition of interests in real estate owned by such 6 7 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-8 9 producing status to [use in private ownership] productive reuse. Such land bank agency shall be established by ordinance or resolution as applicable. Such land bank agency shall not 10 11 own any interest in real estate that is located wholly or partially outside such establishing [Such land bank agency shall not be authorized to sell more than five 12 municipality. contiguous parcels to the same entity in the course of a year.] No municipality in a partial 13 14 opt-in county is eligible to establish a land bank agency under this section.

15 [2.] 3. 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 16 agency pursuant to a deemed sale under subsection 3 of section 141.560, by deed from a land 17 18 trust under subsection 1 of section 141.984, or pursuant to a sale under [subdivision (2) of] subsection [2] 3 of section 141.550 included in the judgment of the court, and [their] the 19 beneficiaries' respective interests in each parcel of real estate shall be to the extent and in the 20 21 proportion and according to the priorities determined by the court on the basis that the 22 principal amount of [their] the beneficiaries' respective tax bills bore to the total principal 23 amount of all of the tax bills described in the judgment.

[3.] 4. 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.

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

5 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 6 7 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 8 9 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 10 11 shall be filled by the same appointing authority that made the original appointment. Members 12 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 13 appointing authority fails to make any appointment of a land bank commissioner within the 14 time the first appointments are required, or within sixty days after any term expires, then the 15 16 appointment shall be made by the municipality that established the land bank agency. Except as otherwise provided in subsection [2] 3 of section 141.720, any municipality or school 17 district that is an appointing authority under this section shall not be an appointing authority 18 19 under section 141.720.

20 2. Notwithstanding any law to the contrary, any public officer shall be eligible to 21 serve as a board member and the acceptance of the appointment shall neither terminate nor 22 impair such public office. For purposes of this section, "public officer" shall mean a person 23 who is elected to a political subdivision office. Any political subdivision employee shall be 24 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] chair 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:

41 (1) Adoption of bylaws and other rules and regulations for conduct of the land bank42 agency's business;

43 (2) Hiring or firing of any employee or contractor of the land bank agency. This 44 function may, by majority vote, be delegated by the board to a specified officer or committee 45 of the land bank agency, under such terms and conditions, and to the extent, that the board 46 may specify;

47 (3) The incurring of debt, including, without limitation, borrowing of money and the48 issuance of bonds, notes, or other obligations;

49

(4) Adoption or amendment of the annual budget;

50 (5) Sale of real property for a selling price that represents a consideration less than 51 two-thirds of the appraised value of such property; and

52 (6) Lease, encumbrance, or alienation of real property, improvements, or personal 53 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 andsubscribe to the following oath:

63	State of Missouri,)
64) ss
65	City of)
66	I,, do solemnly swear that I	will support the Constitution of the
67	United States and the Constitution of	of the State of Missouri; that I will
68	faithfully and impartially discharge i	my duties as a member of the Land
69	Bank of, Missouri; that I wi	ll according to my best knowledge
70	and judgment, administer such tax of	delinquent and other lands held by
71	the land bank according to the laws	of the State of Missouri and for the
72	benefit of the public bodies and the	tax bill owners which I represent,
73	so help me God.	
74		
75	Subscribed and sworn to this	day of, 20
76	My appointment expires:	
77		

Notary Public

79 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 80 81 be solely against the assets of such land bank agency.

82

78

10. Vote by proxy shall not be permitted. Any member may request a recorded vote 83 on any resolution or action of the land bank agency.

141.984. 1. Within one year of the effective date of the ordinance or resolution 2 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 3 4 that created the land bank agency shall be transferred by deed to such land bank agency.

5 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 6 agency shall immediately notify the county assessor and the collector of such ownership, and 7 such real estate shall be exempt from all taxation during the land bank agency's ownership 8 9 thereof, in the same manner and to the same extent as any other publicly owned real estate, 10 and upon the sale or other disposition of any real estate held by it, such land bank agency shall 11 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 12 13 such land bank agency as lessor pursuant to a ground lease shall terminate upon the first such 14 occupancy, and such land bank agency shall immediately notify the county assessor and the 15 collector of such occupancy.

16 3. Subject to the limitation set forth in subsection 1 of section 141.980, a land bank 17 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 18 19 bank agency considers proper.

20 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 21 22 sales contracts, and land contacts, and may accept transfers from political subdivisions upon 23 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 24 bid on any parcel of real estate offered for sale at a sheriff's foreclosure sale held in 25 accordance with section 141.550 [provided that if the bid is not a deemed bid under 26 subsection 3 of section 141.560, such parcel must be located within a low- to moderate-27 28 income area designated as a target area for revitalization by the municipality that created the 29 land bank agency]. Notwithstanding any other law to the contrary, but subject to the 30 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

33 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.

36 6. Upon confirmation under section 141.580 of a sheriff's foreclosure sale of a parcel 37 of real estate to a land bank agency under [subdivision (2) of] subsection [2] 3 of section 38 141.550, said land bank agency shall pay the amount of the land bank agency's bid that 39 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 40 41 subsections 3 and 4 of section 141.580, exclusive of subdivision (3) of subsection 3 thereof. 42 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 43 such tax bills, including principal amount, interest, penalties, attorney's fees, and costs, on 44 45 [his] the collector's books and in [his] the collector's statements with any other taxing 46 authorities.

141.985. 1. A land bank agency shall hold in its own name all real property acquired2 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.

9 3. The land bank agency shall determine and set forth in policies and procedures of 10 the board the general terms and conditions for consideration to be received by the land bank 11 agency for the transfer of real property and interests in real property, which consideration may 12 take the form of monetary payments and secured financial obligations, covenants, and 13 conditions related to the present and future use of the property, contractual commitments of 14 the transferee, and such other forms of consideration as determined by the board to be in the 15 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:

- 22 (1) Use for purely public spaces and places;
- 23 (2) Use for affordable housing;
- 24 (3) Use for retail, commercial and industrial activities;
- 25 (4) Use as wildlife conservation areas; and
- 26 (5) Such other uses and in such hierarchical order as determined by such municipality.
- 27

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.

34 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 35 written offer equal to or greater than fair market value, or does not respond to a written offer 36 37 equal to or greater than fair market value within sixty days, the land bank agency's action 38 shall be subject to judicial review under chapter 536 or any other applicable provision of law 39 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 40 41 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] 4 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:

47

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

48 (2) To fulfill the requirements of the resolution, indenture or other financing 49 documents adopted or entered into in connection with bonds, notes or other obligations of the 50 land bank agency, to the extent that such requirements may apply with respect to such parcel 51 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 59 amounts of the taxes levied on the properties by the taxing authorities. Distribution shall be 60 61 made on January first and July first of each year, and at such other times as the board may 62 determine.

63 9. When any ancillary parcel is sold or otherwise disposed of by such land bank 64 agency, the proceeds therefrom shall be applied and distributed in the following order:

65 66 (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;

67 To fulfill the requirements of the resolution, indenture, or other financing (3) documents adopted or entered into in connection with bonds, notes or other obligations of the 68 69 land bank agency, to the extent that such requirements may apply with respect to such parcel 70 of real estate:

71 (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; 72

73 (5) Any funds in excess of those necessary to meet the expenses of the annual budget 74 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 75 76 next fiscal year, may be paid in accordance with subdivision (3) of subsection 8 of this 77 section.

78 10. If a land bank agency owns more than five parcels of real property in a single city 79 block and no written offer to purchase any of those properties has been submitted to the 80 agency in the past twelve months, the land bank shall reduce its requested price for those properties and advertise the discount publicly. 81

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 2 interest. For purposes of any and all such actions the land bank agency shall be deemed to be 3 the holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the 4 5 land bank agency as adequate petitioner in such action.

6 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 7 claim or interest in or to the real property. Service of the petition to quiet title shall be 8 9 provided to all such interested parties by the following methods:

10 Registered or certified mail to such identity and address as reasonably (1)ascertainable by an inspection of public records; 11

12

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

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

14 (4) By publication **online or** in a newspaper of general circulation in the municipality15 in which the property is located; and

16 (5) Such other methods as the court may order or as may be required by prevailing
17 notions of due process.

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

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.

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 2 3 is passed by the municipality that established the land bank agency. Not less than sixty 4 calendar days' advance written notice of consideration of such an ordinance or resolution of 5 dissolution shall be given to the members of the board of the land bank agency, shall be published online or in a local newspaper of general circulation within such municipality, and 6 7 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 8 9 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 10 which such bonds, notes, or other obligations were issued prior to or simultaneously with 11 such dissolution. Upon dissolution of a land bank agency pursuant to this section, all real 12 property, personal property, and other assets of the land bank agency shall be transferred by 13 appropriate written instrument to and shall become the assets of the municipality that 14 15 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 16 method that ensures the best possible prices are realized while ensuring such real property is 17 returned to a suitable, productive use for the betterment of the neighborhoods in which such 18 real property is located. Any such real property that was acquired by the dissolved land bank 19 agency pursuant to a deemed sale under subsection [3] 4 of section 141.560, by deed from a 20 21 land trust under subsection 1 of section 141.984, or pursuant to a sale under [subdivision (2)] 22 of subsection [2] 3 of section 141.550 shall be held by such municipality in trust for the tax 23 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 24

disposition of any such property by such municipality, the proceeds therefrom shall be appliedand distributed in the following order:

27

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

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

30 (3) The balance shall be paid to the respective taxing authorities that, at the time of 31 the distribution, are taxing the real property from which the proceeds are being distributed.

249.255. 1. Should a public sewer district created and organized pursuant to
constitutional or statutory authority place a lien upon a customer's property for unpaid sewer
charges, the lien, once publicly recorded, shall have priority as and be enforced in the same
manner as taxes levied for state and county purposes.

5 2. Should the sewer charges of a public sewer district created and organized pursuant 6 to constitutional or statutory authority remain unpaid for a period in excess of three months, 7 the district, after notice to the customer by certified mail, shall have the authority at its 8 discretion to disconnect the customer's sewer line from the district's line or request any 9 private water company, public water supply district, or any municipality supplying water to 10 the premises to discontinue service to the customer until such time as the sewer charges and 11 all related costs of this section are paid.

[140.986. 1. No later than two years from the date it acquired the 2 property, a land bank agency shall either sell, put to a productive use, or show 3 significant progress towards selling or putting to a productive use a parcel of 4 real property. A productive use may be renting the property; demolishing all 5 structures of the property; restoring property of historic value; or using the 6 property for a community garden, park, or other open public space. 7 2. The governing body of the city may grant the land bank agency a 8 one-year extension if the body determines by a majority vote that unforeseen 9 circumstances have delayed the sale or productive use of a parcel of property. 10 3. If a land bank agency owns a parcel of real property that does not have a productive use after two years, or does not receive an extension under 11 12 subsection 2 of this section, the property shall be offered for public sale using 13 the procedures under sections 140.170 to 140.190.] [140.1006. 1. If any ancillary parcel is acquired by a land bank agency 2 and is encumbered by a lien or claim for real property taxes owed to a taxing 3 authority, such taxing authority may elect to contribute to the land bank agency 4 all or any portion of such taxes that are distributed to and received by such 5 taxing authority. 6 2. To the extent that a land bank agency receives payments or credits

7 of any kind attributable to liens or claims for real property taxes owed to a 8 taxing authority, the land bank agency shall remit the full amount of the 9 payments to the county collector for distribution to the appropriate taxing 10 authority.]

2 3

4

4

5

6

7

8

9

10

11

2

3

4

5

6

7

8

9

11

12

13

94

[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 sections 141.820 to 141.970.]

[141.830. 1. The collectors of such cities not within a county shall 2 proceed to collect the taxes contained in the back tax book or recorded list of 3 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 eollector 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.

12 3. If suit shall have been commenced against any person owing taxes 13 on any tract of land or town lot for the collection of taxes, the person desiring 14 to redeem any such land before judgment, in addition to the original tax, 15 interest and costs including attorney's fee accruing under this law, shall pay to 16 the city collector all necessary costs incurred in the court where the suit is 17 pending, and the city collector shall account to the clerk of the court in which 18 such suit is filed for the court costs so collected.]

[141.840. The provisions of the law with reference to the compromise 2 of taxes shown on the back tax book or recorded list of delinquent land and 3 lots in the collector's office shall apply to and shall also authorize the 4 compromise of any judgment for taxes after the same had been rendered 5 therefor and up to that time when the property shall be sold under execution 6 issued on said judgment; such compromise to be authorized by the same 7 officials and under the same conditions as set forth under existing law for the 8 compromise of taxes.

[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.

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 10 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.

HB 17	95
14	4. The proof of publication may be made by filing in the court an
15	affidavit of the publisher of the newspaper or of any person who would be a
16	competent witness in the cause.
17	5. If the defendant does not appear and defend, judgment by default
18	shall be rendered, which judgment shall be as binding and effectual against the
19	property as if there had been personal service on the defendant.]
	[141.860. The sheriff may appoint the collector his deputy sheriff, and
2	when so appointed he may serve all process in suits commenced under
3	sections 141.820 to 141.970 with like effect as the sheriff himself might do.]
	[141.870. 1. The collector, with the approval of the mayor, may
2	employ such attorneys as he deems necessary to collect such taxes and to
3	prosecute suits for taxes.
4	2. Such attorneys shall receive as total compensation, a sum, not to
5	exceed six percent of the amount of taxes actually collected and paid into the
6 7	treasury, and an additional sum not to exceed two dollars for each suit filed
7 8	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
8 9	mayor, before such services are rendered.
10	3. The attorney fees shall be taxed as costs in the suit and collected as
10	other costs.]
	[141.880. 1. The collector may employ some competent and reliable
2	abstracter of his city to prepare memorandums of abstract to the land described
3	in the tax bills furnished by the collector.
4	2. The abstracts shall show all conveyances, liens and charges against
5	such real estate as shown by the records of such eity, and shall be certified by
6	the abstracter.
7 8	3. The abstracts shall be delivered to the tax attorney who shall file them with the natitions and shall become the momenty of the muchaser at the
8 9	them with the petitions and shall become the property of the purchaser at the tax sale.
10	4. The abstracter shall receive as compensation a sum not to exceed
11	five dollars for each abstract furnished which sum shall be taxed as costs and
12	paid as other costs in the case.]
	1 1
2	[141.890. No action for recovery of taxes against real estate shall be
2	commenced, had or maintained, unless action therefor shall be commenced
3	within five years after delinquency.]
	[141.900. 1. All actions commenced under the provisions of sections
2	141.820 to 141.970 shall be prosecuted in the name of the state of Missouri, at
3	the relation and to the use of the collector, and against the owner of the
4	property, if known, and if not known, then against the last owner of record as
5	shown by the city records at the time the suit was brought.
6	2. All lands owned by the same person or persons may be included in
7	one petition and in one count thereof, for the taxes for all such years as taxes
8	may be due thereon, and the petition shall show the different years for which

9 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. All notices and measures in mits up der sections 141,820 to 141,070

14 3. All notices and process in suits under sections 141.820 to 141.970 15 shall be sued out and served in the same manner as in civil actions in circuit 16 courts; and in case of suits against nonresident unknown parties, or other 17 owners on whom service cannot be had by ordinary summons, the proceedings 18 shall be the same as now provided by law in civil actions affecting real or 19 personal property. In all suits under sections 141.820 to 141.970, the general 20 laws of the state as to practice and proceedings in civil cases shall apply so far 21 as applicable and not contrary to sections 141.820 to 141.970.

[141.910. The judgment, if against the defendant, shall describe the 2 land upon which taxes are found to be due; shall state the amount of taxes and 3 interest found to be due upon each tract or lot, and the year or years for which 4 the same are due, up to the rendition thereof, and shall decree that the lien of 5 the state be enforced, and that the real estate, or so much thereof as may be 6 necessary to satisfy such judgment, interest and costs, be sold, and a special 7 fieri facias shall be issued thereon, subject to the provisions herein contained, 8 which shall be executed as in other cases of special judgment and execution, 9 and said judgment shall be a first lien upon said land.]

[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.]

[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.]

[141.931. Any provisions of this chapter to the contrary notwithstanding, the owner of any parcel of real property against which a 2 3 judgment has been rendered shall not have the right to redeem such property 4 from said judgment if at the time of judgment such property is assessed as 5 residential property and the judgment finds the property has been vacant for a 6 period of not less than six months prior to the judgment. After a judgment as 7 provided for in this section becomes final, a sale under execution of the 8 judgment shall be immediately held as provided under the applicable 9 provisions of this chapter.]

2

3

4

5

6

7

8

9

11

13

15

[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.

10 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 12 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 14 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, 16 and the sheriff shall execute a deed to the purchaser.

17 4. If the amount bid, together with prior tax liens, if any, shall be less 18 than fifty percent of the appraised value of the property, the court may require 19 the purchaser to increase his bid to an amount equal to fifty percent of such 20 appraised value, and if the purchaser agrees so to do, and makes such 21 additional payment, the sale shall be approved, and the sheriff shall execute 22 and deliver a deed to the purchaser, but if the purchaser declines to increase his 23 bid and make such additional payment, the sale shall be disapproved and the 24 lien of the judgment continued, subject to the issuance of subsequent 25 executions.]

[141.950. The sheriff shall, subject to the provisions of section 2 141.940, execute to the purchasers of real estate under sections 141.820 to 3 141.970, a deed for the property sold, which shall be acknowledged before the 4 circuit court of the city not within a county, as in ordinary cases, and which 5 shall convey a title in fee to such purchaser of the real estate therein named, 6 and shall be prima facie evidence of title, and that the matters and things 7 therein stated are true.]

[141.960. 1. Fees shall be allowed for services rendered under the 2 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.

9 3. In no case shall the state or city be liable for any such costs nor shall 10 the commissioner of administration allow any claim for costs incurred under 11 sections 141.820 to 141.970.]

- [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
- 2

3

4

5

6

7

8

HB 17	98
3	insofar as not inconsistent with the provisions of sections 141.820 to 141.970,
4	except that cities not within any county may hereafter elect to operate under
5	the provisions of chapter 140, the general law relating to the collection of
6	delinquent taxes, by the enactment of an ordinance by the legislative body of
7	such city.]