

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 724
101ST GENERAL ASSEMBLY

4303H.05C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 50.800, 50.810, 50.815, 50.820, 59.310, 64.231, 92.720, 92.740, 92.750, 92.760, 92.765, 92.770, 92.775, 92.810, 92.815, 92.825, 92.835, 92.840, 92.852, 92.855, 105.145, 140.980, 140.981, 140.982, 140.983, 140.985, 140.986, 140.991, 140.1009, 140.1012, 230.205, 233.095, 442.130, and 473.742, RSMo, and to enact in lieu thereof thirty-five new sections relating to political subdivisions, with penalty provisions.

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

Section A. Sections 50.800, 50.810, 50.815, 50.820, 59.310, 64.231, 92.720, 92.740, 2 92.750, 92.760, 92.765, 92.770, 92.775, 92.810, 92.815, 92.825, 92.835, 92.840, 92.852, 3 92.855, 105.145, 140.980, 140.981, 140.982, 140.983, 140.985, 140.986, 140.991, 140.1009, 4 140.1012, 230.205, 233.095, 442.130, and 473.742, RSMo, are repealed and thirty-five new 5 sections enacted in lieu thereof, to be known as sections 50.815, 50.820, 59.310, 64.231, 6 92.720, 92.740, 92.750, 92.760, 92.765, 92.770, 92.775, 92.810, 92.815, 92.817, 92.825, 7 92.835, 92.840, 92.852, 92.855, 105.145, 140.980, 140.981, 140.982, 140.983, 140.985, 8 140.986, 140.991, 140.1009, 140.1012, 164.450, 230.205, 233.095, 407.475, 442.130, and 9 473.742, to read as follows:

50.815. 1. On or before [~~the first Monday in March~~] **June thirtieth** of each year, the 2 county commission of each county of the first [~~class not having a charter form of~~ 3 ~~government~~], **second, third, or fourth classification** shall, with the assistance of the county 4 clerk **or other officer responsible for the preparation of the financial statement**, prepare 5 and publish in some newspaper of general circulation published in the county, **as provided**

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.

6 **under section 493.050**, a financial statement of the county for the year ending the preceding
7 December thirty-first.

8 2. The financial statement shall show at least the following:

9 (1) A summary of the receipts of each fund of the county for the year;

10 (2) A summary of the disbursements and transfers of each fund of the county for the
11 year;

12 (3) A statement of the cash balance at the beginning and at the end of the year for
13 each fund of the county;

14 (4) A summary of delinquent taxes and other due bills for each fund of the county;

15 (5) A summary of warrants of each fund of the county outstanding at the end of the
16 year;

17 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the
18 year for each fund of the county; ~~and~~

19 (7) A statement of the tax levies of each fund of the county for the year; **and**

20 **(8) The name, office, and current gross annual salary of each elected or**
21 **appointed county official.**

22 3. The financial statement need not show specific disbursements, warrants issued, or
23 the names of specific payees, but every individual warrant, voucher, receipt, court order and
24 all other items, records, documents and other information which are not specifically required
25 to be retained by the officer having initial charge thereof ~~and which would be required to be~~
26 ~~included in or to construct a financial statement in the form prescribed for other counties by~~
27 ~~section 50.800]~~ shall be filed on or before the date of publication of the financial statement
28 prescribed by subsection 1 **of this section** in the office of the county clerk~~[-and]~~. The county
29 clerk **or other officer responsible for the preparation of the financial statement** shall
30 preserve the same, **shall provide an electronic copy of the data used to created the**
31 **financial statement without charge to any newspaper requesting a copy of such data**, and
32 shall cause the same to be available for inspection during normal business hours on the
33 request of any person, for a period of five years following the date of filing in his **or her**
34 office, after which five-year period these records may be disposed of according to law unless
35 they are the subject of a legal suit pending at the expiration of that period.

36 4. At the end of the financial statement, each commissioner of the county commission
37 and the county clerk shall sign and append the following certificate:

38 We, _____, _____, and _____, duly elected commissioners of the
39 county commission of _____ County, Missouri, and I, _____
40 _____, county clerk of that county, certify that the above and foregoing is a
41 complete and correct statement of every item of information required
42 in section 50.815 for the year ending December 31, ~~19~~ **20** _____,

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<p>and we have checked every receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is accurately included in the above and foregoing totals. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: the above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer or officers _____.</p> <p style="text-align: right;">Date _____</p> <p style="text-align: right;">_____</p> <p style="text-align: right;">_____</p> <p style="text-align: right;">Commissioners, County Commission</p> <p style="text-align: right;">_____</p> <p style="text-align: right;">County Clerk</p>

59 5. Any person falsely certifying to any fact covered by the certificate is liable on his
60 **or her** bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a
61 fine of not less than two hundred dollars or more than one thousand dollars, or by
62 confinement in the county jail for a period of not less than thirty days nor more than six
63 months, or by both such fine and confinement. Any person charged with preparing the
64 financial report who willfully or knowingly makes a false report of any record is, in addition
65 to the penalties otherwise provided for in this section, guilty of a felony, and upon conviction
66 thereof shall be sentenced to imprisonment by the division of corrections for a term of not less
67 than two years nor more than five years.

68 ~~[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first~~
69 ~~class not having a charter form of government, except as provided in subsection 3 of this~~
70 ~~section.]~~

50.820. 1. The statement required by section 50.815 shall be set in the standard
2 column width measure which will take the least space and the publisher shall file two proofs
3 of publication with the county commission and the commission shall forward one proof to the
4 state auditor and shall file the other in the office of the commission. **As required under**
5 **section 493.025, a newspaper publishing the statement shall charge and receive no more**
6 **than its regular local classified advertising rate, which shall be the rate on the**
7 **newspaper's rate schedule that was offered to the public thirty days before the**
8 **publication of the statement.** The county commission shall ~~[not]~~ pay the publisher ~~[until]~~

9 **upon the filing of** proof of publication [~~is filed~~] with the commission [~~and~~]. **After**
10 **verification**, the state auditor [~~notifies~~] **shall notify** the commission that proof of publication
11 has been received and that it complies with the requirements of this section.

12 2. The statement shall be spread on the record of the commission and for this purpose
13 the publisher shall be required to furnish the commission with at least two copies of the
14 statement which may be [~~pasted on~~] **placed in** the record.

15 3. The state auditor shall notify the county treasurer immediately of the receipt of the
16 proof of publication of the statement. After the first day of [~~April~~] **July** of each year the
17 county treasurer shall not pay or enter for protest any warrant for the pay of any of the county
18 commission until notice is received from the state auditor that the required proof of
19 publication has been filed. [~~Any county treasurer paying or entering for protest any warrant~~
20 ~~for any commissioner of the county commission prior to the receipt of such notice from the~~
21 ~~state auditor shall be liable therefor on his official bond.~~]

22 4. The state auditor shall prepare sample forms for financial statements required by
23 section 50.815 and shall [~~mail~~] **provide** the same to the county clerk of each county of the
24 first [~~class not having a charter form of government~~], **second, third, or fourth classification**
25 in this state, but failure of the auditor to supply such forms shall not in any way excuse any
26 person from the performance of any duty imposed by this section or by section 50.815. If any
27 county officer fails, neglects, or refuses to comply with the provisions of this section or
28 section 50.815 [~~he~~], **the county officer** shall, in addition to other penalties provided by law,
29 be liable on his **or her** official bond for dereliction of duty.

59.310. 1. The county recorder of deeds may refuse any document presented for
2 recording that does not meet the following requirements:

3 (1) The document shall consist of one or more individual pages printed only on one
4 side and not permanently bound nor in a continuous form. The document shall not have any
5 attachment stapled or otherwise affixed to any page except as necessary to comply with
6 statutory requirements, provided that a document may be stapled together for presentation for
7 recording; a label that is firmly attached with a bar code or return address may be accepted for
8 recording;

9 (2) The size of print or type shall not be smaller than eight-point type and shall be in
10 black or dark ink. Should any document presented for recording contain type smaller than
11 eight-point type, such document shall be accompanied by an exact typewritten copy not
12 smaller than eight-point type to be recorded contemporaneously as additional pages of the
13 document;

14 (3) The document must be of sufficient legibility to produce a clear and legible
15 reproduction thereof. Should any document not be of sufficient legibility to produce a clear
16 and legible reproduction, such document shall be accompanied by an exact typewritten copy

17 not smaller than eight-point type to be recorded contemporaneously as additional pages of the
18 document;

19 (4) The document shall be on white ~~paper~~ or light-colored **paper** of not less than
20 twenty-pound weight without watermarks or other visible inclusions, except for plats and
21 surveys, which may be on materials such as Mylar or velum. All text within the document
22 shall be of sufficient color and clarity to ensure that when the text is reproduced from record,
23 it shall be readable;

24 (5) All signatures on a document shall be in black or dark ink, such that such
25 signatures shall be of sufficient color and clarity to ensure that when the text is reproduced
26 from record, it shall be readable, and shall have the corresponding name typed, printed or
27 stamped underneath said signature. The typing or printing of any name or the applying of an
28 embossed or inked stamp shall not cover or otherwise materially interfere with any part of the
29 document except where provided for by law;

30 (6) The documents shall have a top margin of at least three inches of vertical space
31 from left to right, to be reserved for the recorder of deeds' certification and use. All other
32 margins on the document shall be a minimum of three-fourths of one inch on all sides.
33 Nonessential information such as form numbers, page numbers or customer notations may be
34 placed in the margin. A document may be recorded if a minor portion of a seal or incidental
35 writing extends beyond the margins. The recorder of deeds will not incur any liability for not
36 showing any seal or information that extends beyond the margins of the permanent archival
37 record.

38 2. Every document containing any of the items listed in this subsection that is
39 presented for recording, except plats and surveys, shall have such information on the first
40 page below the three-inch horizontal margin:

41 (1) The title of the document;

42 (2) The date of the document;

43 (3) All grantors' names **and marital status**;

44 (4) All grantees' names;

45 (5) Any statutory addresses;

46 (6) The legal description of the property; and

47 (7) Reference book and pages for statutory requirements, if applicable.

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49 If there is not sufficient room on the first page for all of the information required by this
50 subsection, the page reference within the document where the information is set out shall be
51 stated on the first page.

52 3. From January 1, 2002, documents which do not meet the requirements set forth in
53 this section may be recorded for an additional fee of twenty-five dollars, which shall be
54 deposited in the recorders' fund established pursuant to subsection 1 of section 59.319.

55 4. Documents which are exempt from format requirements and which the recorder of
56 deeds may record include the following:

57 (1) Documents which were signed prior to January 1, 2002;

58 (2) Military separation papers;

59 (3) Documents executed outside the United States;

60 (4) Certified copies of documents, including birth and death certificates;

61 (5) Any document where one of the original parties is deceased or otherwise
62 incapacitated; and

63 (6) Judgments or other documents formatted to meet court requirements.

64 5. Any document rejected by a recorder of deeds shall be returned to the preparer or
65 presenter accompanied by an explanation of the reason it could not be recorded.

66 6. Recordors of deeds shall be allowed fees for their services as follows:

67 (1) For recording every deed or instrument: five dollars for the first page and three
68 dollars for each page thereafter except for plats and surveys;

69 (2) For copying or reproducing any recorded instrument, except surveys and plats: a
70 fee not to exceed two dollars for the first page and one dollar for each page thereafter;

71 (3) For every certificate and seal, except when recording an instrument: one dollar;

72 (4) For recording a plat or survey of a subdivision, outlets or condominiums: twenty-
73 five dollars for each sheet of drawings or calculations based on a size not to exceed twenty-
74 four inches in width by eighteen inches in height. For recording a survey of one or more
75 tracts: five dollars for each sheet of drawings or calculations based on a size not to exceed
76 twenty-four inches in width by eighteen inches in height. Any plat or survey larger than
77 eighteen inches by twenty-four inches shall be counted as an additional sheet for each
78 additional eighteen inches by twenty-four inches, or fraction thereof, plus five dollars per
79 page of other material;

80 (5) For copying a plat or survey of one or more tracts: a fee not to exceed five dollars
81 for each sheet of drawings and calculations not larger than twenty-four inches in width and
82 eighteen inches in height and one dollar for each page of other material;

83 (6) For a document which releases or assigns more than one item: five dollars for
84 each item beyond one released or assigned in addition to any other charges which may apply;

85 (7) For every certified copy of a marriage license or application for a marriage
86 license: two dollars;

87 (8) For duplicate copies of the records in a medium other than paper, the recorder of
88 deeds shall set a reasonable fee not to exceed the costs associated with document search and
89 duplication; and

90 (9) For all other use of equipment, personnel services and office facilities, the
91 recorder of deeds may set a reasonable fee.

64.231. 1. The county planning board shall have power to make, adopt and may
2 publish an official master plan for the county for the purpose of bringing about coordinated
3 physical development in accordance with present and future needs. The master plan shall be
4 developed so as to conserve the natural resources of the county, to ensure efficient
5 expenditure of public funds, and to promote the health, safety, convenience, prosperity and
6 general welfare of the inhabitants. The master plan may include, among other things, a land
7 use plan, studies and recommendations relative to the locations, character and extent of
8 highways, railroads, bus, streetcar and other transportation routes, bridges, public buildings,
9 schools, sewers, parks and recreation facilities, parkways, forests, wildlife refuges, dams and
10 projects affecting conservation of natural resources. The county planning board may adopt
11 the master plan in whole or in part, and subsequently amend or extend the adopted plan or any
12 portion thereof. Before the adoption, amendment or extension of the plan or portion thereof,
13 the board shall hold at least one public hearing thereon, fifteen days' notice of the time and
14 place of which shall be published in at least one newspaper having general circulation within
15 the county, and notice of the hearing shall also be posted ~~[at least fifteen days in advance~~
16 ~~thereof in at least two conspicuous places in each township]~~ **on the county's website**. The
17 hearing may be adjourned from time to time. The adoption of the plan shall be by resolution
18 carried by not less than a majority vote of the full membership of the county planning board.
19 After the adoption of the master plan an attested copy shall be certified to the county clerk
20 and a copy shall be recorded in the office of the recorder of deeds.

21 2. The master plan, with the accompanying maps, diagrams, charts, descriptive
22 matter, and reports, shall include the plans specified by this section which are appropriate to
23 the county and which may be made the basis for its physical development. The master plan
24 may comprise any, all, or any combination of the plans specified in this section, for all or any
25 part of the county.

92.720. 1. If any of the lands or town lots contained in the back tax book or list of
2 delinquent lands or lots remain unredeemed on the first day of January, the collector may file
3 suit in the circuit court against such lands or lots to enforce the lien of the state and city as
4 herein provided in sections 92.700 to 92.920.

5 2. The collector shall note opposite such tract in the back tax book the fact that suit
6 has been commenced.

7 3. The collector shall compile lists of all state, city, school and other tax bills
8 collectible by him which are delinquent according to his records and he shall assign a serial
9 number to each parcel of real estate in each list and if suit has been filed in the circuit court of
10 the city on any delinquent tax bill included in any list, the collector shall give the court docket
11 number of each suit.

12 4. The sheriff may appoint the collector and the collector's deputies as deputy sheriffs,
13 and when so appointed they may serve all process in matters pertaining to sections 92.700 to
14 92.920 with like effect as the sheriff himself might do.

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

17 **6. For any improved parcel identified by a city operating under sections 92.700**
18 **to 92.920 as being vacant, the collector shall, within no more than two years after**
19 **delinquency, file suit in the circuit court against such lands or lots to enforce the lien of**
20 **the state and the city as provided in sections 92.700 to 92.920. Failure of the collector to**
21 **bring suit within the time frame prescribed herein shall not constitute a defense or bar**
22 **an action for the collection of taxes as otherwise provided by this section.**

2 92.740. 1. A suit for the foreclosure of the tax liens herein provided for shall be
3 instituted by filing in the appropriate office of the circuit clerk and with the land reutilization
4 authority a petition, which petition shall contain a caption, a copy of the list prepared by the
5 collector, and a prayer. Such petition without further allegation shall be deemed to be
6 sufficient.

7 2. The caption shall be in the following form:

7 In the Circuit Court of _____ Missouri,
8 In the Matter of
9 Foreclosure of Liens for Delinquent Land Taxes
10 By Action in Rem.
11 Collector of Revenue of _____, Missouri, Plaintiff
12 -vs-
13 Parcels of Land Encumbered with Delinquent Tax Liens, Defendants

14 3. The petition shall conclude with a prayer that all tax liens upon such real estate be
15 foreclosed; that the court determine the amounts and priorities of all tax bills, together with
16 interest, penalties, costs, and attorney's fees; that the court order such real estate to be sold by
17 the sheriff at public sale as provided by sections 92.700 to 92.920 and that thereafter a report
18 of such sale be made by the sheriff to the court for further proceedings under the provisions of
19 sections 92.700 to 92.920.

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

23 **5. For each petition filed, the collector shall make available to the public a list**
24 **detailing each parcel included in the suit.**

92.750. 1. **Except as otherwise provided in subsection 4 of this section**, any person
2 having any right, title, or interest in, or lien upon, any parcel of real estate described in such
3 petition may redeem such parcel of real estate by paying to the collector all of the sums
4 mentioned therein, including principal, interest, penalties, attorney's fees and costs then due,
5 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 in
8 and to the parcels of real estate described in such petition.

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

14 **4. For any improved nonhomestead parcel, any person having any right, title, or**
15 **interest in, or lien upon, any parcel of real estate described in the petition may redeem**
16 **such parcel of real estate at any time prior to the time of the foreclosure sale of such real**
17 **estate by the sheriff by paying to the collector all of the sums due as of the date of**
18 **redemption mentioned therein, including principal, interest, penalties, attorney's fees,**
19 **and costs then due including, but not limited to, all debts owed to the city, exclusive of**
20 **any debts owed to any statutorily created sewer district, that are known to the collector**
21 **and that may be collected pursuant to section 67.451, such as amounts for water,**
22 **forestry, nuisance abatement, special tax bills, and vacant building assessments.**

92.760. 1. The collector shall also cause to be prepared and mailed in an envelope
2 with postage prepaid, within thirty days after the filing of such petition, a brief notice of the
3 filing of the suit, to the persons named in the petition as ~~[being the owners]~~ **having an**
4 **interest in the parcel**, according to the records of the assessor, **or otherwise known to the**
5 **collector**, for the respective parcels of real estate described in the petition. The notices shall
6 be sent to the addresses ~~[of such persons upon the records of the assessor]~~ **most likely to**
7 **apprise the parties of the proceedings as provided**, and in the event that any name or
8 address does not appear on the records of the assessor, with respect to any parcel of real
9 estate, the collector shall so state in an affidavit, giving the serial number of each parcel of
10 real estate affected. Such affidavit shall be filed in the suit with the circuit clerk not later than

11 sixty days after the date of the first publication of the notice of foreclosure. The failure of the
12 collector to mail the notice as provided in this section shall invalidate any proceedings
13 brought pursuant to the provisions of sections 92.700 to 92.920. The failure of the collector
14 to file the affidavit as provided in this section shall not affect the validity of any proceedings
15 brought pursuant to the provisions of sections 92.700 to 92.920.

16 2. Such notice shall be substantially as follows:

<p>17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46</p>	<p>To the person to whom this notice is addressed: According to [the] available records [in the assessor's office], you [are the record owner as to] have a legal interest in one or more parcels of real estate described in a certain petition bearing cause No. _____ (fill in number of case) filed in the Circuit Court of _____, Missouri, at _____ (fill in city), on _____, 20_____, wherein a foreclosure of the lien of various delinquent tax bills is sought and a court order asked for the purpose of selling such real estate at a public sale for payment of all delinquent tax bills, together with interest, penalties, attorney's fees and costs. Publication of notice of such foreclosure was commenced on the ____ day of _____, 20_____, in _____ (here insert name of city), Missouri. THE COLLECTOR OF THE CITY OF _____ (Insert name of city) HAS FILED A LAWSUIT AGAINST YOUR PROPERTY. THE LAWSUIT SAYS THAT YOU ARE BEHIND ON YOUR PROPERTY TAXES. YOU COULD LOSE YOUR PROPERTY IF YOU DON'T DO ANYTHING ABOUT THIS. YOU HAVE A RIGHT TO ENTER INTO AN AGREEMENT WITH THE COLLECTOR TO BRING YOUR TAXES UP TO DATE. YOU MAY CONTACT THE COLLECTOR BY CALLING _____ (Insert telephone number of collector). IF YOU DO NOT UNDERSTAND THIS NOTICE, OR YOU DO NOT KNOW WHAT TO DO, YOU MAY CALL THIS OFFICE FOR FURTHER EXPLANATION OR SEE A LAWYER RIGHT AWAY.</p>
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47 Unless all delinquent taxes be paid upon the parcels of
 48 real estate described in such petition and such real estate
 49 redeemed prior to the time of the foreclosure sale of
 50 such real estate by the sheriff, the owner or any person
 51 claiming any right, title or interest in or to, or lien upon,
 52 any such parcels of real estate shall be forever barred
 53 and foreclosed of all right, title and interest and equity of
 54 redemption in and to such parcels of real estate; except
 55 that any such persons shall have the right to file an
 56 answer in said suit on or before the _____ day of _____
 57 __, 20_____, in the office of the Circuit Clerk and a
 58 copy thereof to the Collector, setting forth in detail the
 59 nature and amount of the interest and any defense or
 60 objection to the foreclosure. Dated _____

61 _____
 62 Collector of Revenue
 63 _____, Missouri
 64 (Name of City)
 65 Address _____

2 92.765. Affidavits of publication of notice of foreclosure, and of posting, mailing, or
 3 other acts required by the provisions of sections 92.700 to 92.920 shall be filed in the office of
 4 the circuit clerk prior to the trial, and when so filed shall constitute part of the evidentiary
 5 documents in the foreclosure suit. Such affidavits shall be prima facie evidence of the
 6 performance of acts therein described, and may be so used in the trial of the suit, unless
 7 challenged by verified answer duly filed in the suit. **The collector shall file with the court**
 8 **an affidavit of compliance with notice requirements of sections 92.700 to 92.920 prior to**
 9 **any sheriff's sale. The affidavit shall include the identities of all parties to whom notice**
 10 **was attempted and by what means. In the case of mailed notice returned undeliverable,**
 11 **the collector's affidavit shall certify that additional notice was attempted and by what**
 12 **means. The expense of complying with this section shall be taxed and collected as other**
costs in the suit.

2 92.770. 1. The collector may employ such attorneys as he deems necessary to collect
 3 such taxes and to prosecute suits for taxes.
 4 2. Such attorneys shall receive as total compensation a sum, not to exceed six percent
 5 of the amount of taxes actually collected and paid into the treasury, and an additional sum not
 to exceed two dollars for each suit filed when publication is not necessary and not to exceed

6 five dollars where publication is necessary, as may be agreed upon in writing and approved by
7 the collector, before such services are rendered.

8 3. The ~~attorney~~ **attorney's** fees shall be taxed as costs in the suit and collected as
9 other costs.

92.775. 1. Upon the trial of the cause upon the question of foreclosure, the tax bill
2 shall be prima facie proof that the tax described in the tax bill has been validly assessed at the
3 time indicated by the tax bill and that the tax is unpaid. Any person alleging any
4 jurisdictional defect or invalidity in the tax bill or in the sale thereof must particularly specify
5 in his answer the defect or basis of invalidity, and must, upon trial, affirmatively establish
6 such defense.

7 2. After the court has first determined the validity of the tax liens of all tax bills
8 affecting parcels of real estate described in the petition, the priorities of the respective tax
9 bills and the amounts due thereon, including principal, interest, penalties, attorney's fees, and
10 costs, the court shall thereupon enter judgment of foreclosure of such liens and fix the time
11 and place of the foreclosure sale. The petition shall be dismissed as to any parcel of real
12 estate redeemed prior to the time fixed for the sheriff's foreclosure sale as provided in sections
13 92.700 to 92.920. If the parcel of real estate auctioned off at sheriff's foreclosure sale is sold
14 for a sum sufficient to fully pay the principal amount of all tax bills included in the judgment,
15 together with interest, penalties, attorney's fees and costs, and for no more, and such sale is
16 confirmed by the court, then all other proceedings as to such parcels of real estate shall be
17 finally dismissed as to all parties and interests other than tax bill owners or holders; provided,
18 however, that any parties seeking relief other than an interest in or lien upon the real estate
19 may continue with said suit to a final adjudication of such other issues; provided, further, an
20 appeal may be had as to any claim attacking the validity of the tax bill or bills or the priorities
21 as to payment of proceeds of foreclosure sale. If the parcel of real estate auctioned off at
22 sheriff's foreclosure sale is sold for a sum greater than the total amount necessary to pay the
23 principal amount of all tax bills included in the judgment, together with interest, penalties,
24 attorney's fees and costs, and such sale is confirmed by the court, and no appeal is taken by
25 any person claiming any right, title or interest in or to or lien upon said parcel of real estate or
26 by any person or taxing authority owning or holding or claiming any right, title or interest in
27 or to any tax bills within the time fixed by law for the filing of notice of appeal, the court shall
28 thereupon order the sheriff to make distribution to the owners or holders of the respective tax
29 bills included in the judgment of the amounts found to be due and in the order of priorities.
30 Thereafter all proceedings in the suit shall be ordered by the court to be dismissed as to such
31 persons or taxing authorities owning, holding or claiming any right, title or interest in any
32 such tax bill or bills so paid, and the case shall proceed as to any parties claiming any right,
33 title, or interest in or lien upon the parcel of real estate affected by such tax bill or bills as to

34 their respective claims to such surplus funds then remaining in the hands of the sheriff. **The**
35 **receipt of such surplus funds shall constitute a bar to any claim of right, title, or interest**
36 **in, or lien upon, said parcel of real estate, by the fund recipient.**

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

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

7 2. If any such parcel of real estate be not redeemed, or if no written contract providing
8 for redemption be made within six months after the date of the judgment of foreclosure, if no
9 motion for rehearing be filed, and, if filed, within six months after such motion may have
10 been overruled, or, if an appeal be taken from such judgment and the judgment be affirmed,
11 within six months after the sheriff shall have been notified by any party to the suit that such
12 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, after giving the ~~[notice]~~ **notices** required by
14 ~~[subsection 3]~~ **subsections 4 and 5** of this section, commence to advertise the real estate
15 described in the judgment and shall fix the date of sale within thirty days after the date of the
16 first publication of the notice of sheriff's sale as herein provided, and shall at such sale
17 proceed to sell the real estate.

18 3. **No later than one hundred twenty days prior to the sheriff's sale, the collector**
19 **shall obtain a title abstract or report on any unredeemed parcels. Such title abstract or**
20 **report shall be obtained from a licensed title company or attorney and subject to a**
21 **public and competitive bidding process administered by the collector and conducted**
22 **triennially. The title report shall include all conveyances, liens, and charges against the**

23 real estate, and the names and mailing addresses of any interested parties and
24 lienholders. The charges of said abstract or report shall be taxed as costs and shall be
25 paid as other costs in the case.

26 4. No later than twenty days prior to the sheriff's sale, the collector shall send
27 notice of the sale to the lienholders and interested parties, as disclosed upon the title
28 abstract or report of the real estate for which tax bills thereon are delinquent. The
29 notice shall provide the date, time, and place of the sale. The notice shall also state that
30 the parcel may be redeemed prior to the sale as specified in section 92.750 or by entering
31 into an agreement with the collector to pay the taxes included in the foreclosure suit
32 under section 92.740. The notice required by this subsection shall be mailed in an
33 envelope with postage prepaid. The cost of the mailing and notice as required by this
34 subsection shall be included as costs in the case.

35 5. No later than ~~twenty~~ **forty** days prior to the sheriff's sale, the ~~sheriff~~ **collector**
36 shall send notice of the sale to the ~~owner or owners,~~ **parties having interest in the parcel**
37 as disclosed upon the records of the assessor, **or otherwise known to the collector**, of the
38 real estate for which tax bills thereon are delinquent. ~~[The search of the records of the~~
39 ~~assessor must be made not more than forty days prior to the sending of this notice]~~ **The notice**
40 **shall be sent to the addresses most likely to apprise the parties of the proceedings as**
41 **provided.** The notice shall provide the date, time and place of the sale. The notice shall also
42 state that ~~[the property owner]~~ **an interested party** may avoid the sale by redeeming such
43 parcel of real estate prior to the sale as specified in section 92.750 or, **if applicable**, by
44 entering into an agreement with the collector to pay the taxes included in the foreclosure suit
45 under section 92.740. The notice required by this subsection shall be mailed in an envelope
46 with postage prepaid. The cost of ~~[the title search,]~~ mailing and notice as required by this
47 subsection shall be included as costs ~~[at the sale of the real estate]~~ **in the case.**

48 6. No later than twenty days prior to the sheriff's sale, the sheriff shall enter
49 upon the parcel subject to foreclosure of these tax liens and post a written informational
50 notice in a conspicuous location, attached to a structure, and intended to be visible by
51 the nearest public right-of-way. This notice shall describe the property; shall advise that
52 it is the subject of delinquent land tax collection proceedings brought pursuant to
53 sections 92.700 to 92.920 and that it may be sold for the payment of delinquent taxes at a
54 sale to be held at a certain time, date, and place; and shall contain the serial number and
55 the phone number and address of the collector, as well as a statement of the prohibition
56 against removal unless the parcel has been redeemed. The notice shall be not less than
57 eight inches by ten inches and shall be laminated or otherwise sufficiently weatherproof
58 to withstand normal exposure to rain, snow, and other conditions. The sheriff shall
59 document, by time-stamped photograph, compliance with this section, make said

60 **documentation generally available upon request, and provide verification by affidavit of**
61 **compliance with this section. The cost of notice as required by this subsection shall be**
62 **included as costs in the case.**

63 **7. In addition to the other notice requirements of this section, no later than**
64 **twenty days prior to the sheriff's sale, the sheriff shall attempt in-person notice that**
65 **shall describe the property; that shall advise that it is the subject of delinquent land tax**
66 **collection proceedings brought pursuant to sections 92.700 to 92.920 and that it may be**
67 **sold for the payment of delinquent taxes at a sale to be held a certain time, date, and**
68 **place; and that shall contain the serial number and phone number and address of the**
69 **collector. In-person notice may be provided to any person found at the property. The**
70 **sheriff shall note the date and time of attempted notice and the name, description, or**
71 **other identifying information regarding the person to whom notice was attempted. The**
72 **sheriff shall document compliance with this section, make said documentation generally**
73 **available upon request, and provide verification by affidavit of compliance with this**
74 **section. The cost of notice as required by this subsection shall be included as costs in the**
75 **case.**

76 **[4.] 8.** Notwithstanding the provisions of this section to the contrary, any residential
77 property which has not been redeemed by the end of the waiting period required by this
78 section which has been determined to be of substandard quality or condition under the
79 standards established by the residential renovation loan commission pursuant to sections
80 67.970 to 67.983 may, upon the request of the residential renovation loan commission, be
81 transferred to the residential renovation loan commission for the purpose of renovation of the
82 property. Any such property transferred pursuant to this subsection shall be renovated and
83 sold by the residential renovation loan commission in the manner prescribed in sections
84 67.970 to 67.983. The residential renovation loan commission shall reimburse the land
85 reutilization authority for all expenses directly incurred in relation to such property under
86 sections 92.700 to 92.920 prior to the transfer.

92.815. 1. During such waiting period and at any time prior to the time of foreclosure
2 sale by the sheriff, any interested party may redeem any parcel of real estate as provided by
3 sections 92.700 to 92.920; except that during such time and at any time prior to the time of
4 foreclosure sale by the sheriff, the collector shall enter into a written redemption contract with
5 the owner of any real estate occupied as a homestead and who has not previously defaulted
6 upon any such written redemption contract, provided that in no instance shall such
7 installments exceed twelve in number or extend more than twenty-four months next after any
8 agreement for such installment payments shall have been entered into; provided further, that
9 upon good cause being shown by the owner of any parcel of real estate occupied as a
10 homestead, or in the case of improved real estate with a total assessed valuation of not more

11 than five thousand dollars, owned by an individual, the income from such property being a
12 major factor in the total income of such individual, or by anyone on his behalf, the court may,
13 in its discretion, fix the time and terms of payment in such contract to permit all of such
14 installments to be paid within not longer than forty-eight months after any order or agreement
15 as to installment payments shall have been made. **The collector shall not enter into a
16 redemption contract with respect to any improved parcel not occupied as a homestead.**

17 2. So long as such installments be paid according to the terms of the contract, the six
18 months' waiting period shall be extended, but if any installment be not paid when due, the
19 extension of the waiting period shall be ended and the real estate shall immediately be
20 advertised for sale or included in the next notice of sheriff's foreclosure sale. Notice shall also
21 be sent to the redemption contract [~~payer~~] **payer** as specified in subsection [3] 4 of section
22 92.810.

23 **3. On an annual basis, the collector shall make publicly available the number of
24 parcels under redemption contract under this section.**

**92.817. 1. The court shall stay the sale of any parcel to be sold under execution
2 of a tax foreclosure judgment obtained under this chapter, which is the subject of an
3 action filed under sections 447.620 to 447.640, provided that the party that has brought
4 such an action has, upon an order of the court, paid into the circuit court the principal
5 amount of all land taxes then due and owing under the tax foreclosure judgment,
6 exclusive of penalties and interest, prior to the date of any proposed sale under
7 execution.**

8 **2. Upon the granting by the court of temporary possession of any property
9 under section 447.632, upon order, the circuit court shall direct payment to the collector
10 of all principal land taxes theretofore paid to the circuit court. In addition, in any order
11 granting a final judgment or deed under section 447.625 or 447.640, the court shall also
12 order the permanent extinguishment of penalties and interest arising from actions to
13 collect delinquent land taxes due on the parcel against the grantee of said deed, and all
14 successors in interest; excepting however, any defendant in such action.**

15 **3. If an owner of the parcel moves the court for restoration of possession under
16 section 447.638, the owner shall pay into the circuit court all land tax amounts currently
17 due and owing on the property, including all statutory penalties, interest, attorney's fees,
18 and court costs retroactive to the date of accrual. Upon an order granting the
19 restoration of possession to an owner under section 447.638, the court shall order that
20 the funds paid to the court under subsection 2 of this section be returned to the payer,
21 and that the funds paid to the court under this subsection be paid out to the collector.**

22 **4. If the party that brought the action under sections 447.620 to 447.640
23 dismisses its action prior to gaining temporary possession of the property, it shall**

24 **recover any amounts paid into the circuit court prior to that date for principal land**
25 **taxes.**

92.825. 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 92.700 to 92.920, and
4 provided that such sale need not occur during the term of court or while the court is in session.

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

9 3. The collector shall advance from current tax collections the sums necessary to pay
10 for the publication of all advertisements required by the provisions of sections 92.700 to
11 92.920 and shall be allowed credit therefor in his accounts with the taxing authorities on a pro
12 rata basis. He shall give credit in such accounts for all such advances recovered by him.
13 Such expenses of publication shall be apportioned pro rata among and taxed as costs against
14 the respective parcels of real estate described in the judgment; provided, however, that none
15 of the costs herein enumerated, including the costs of publication, shall constitute any lien
16 upon the real estate after such sale.

17 4. **No person shall be eligible to bid at the time of the sheriff's sale unless such**
18 **person has, no later than ten days before the sale date, demonstrated to the satisfaction**
19 **of the collector or sheriff that the person is not the owner of any parcel of real estate in**
20 **the city that is subject to delinquent property taxes, unpaid special tax bills, or vacant**
21 **building fees. A prospective bidder shall be prohibited from participating in the**
22 **delinquent land tax sale if he or she has previously bid at a sheriff's sale and failed to**
23 **pay bid amounts, confirm the sale, or sign a sheriff's deed. The collector or sheriff may**
24 **require prospective bidders to submit an affidavit attesting to the requirements of this**
25 **section and is expressly authorized to permanently preclude any prospective bidder**
26 **from participating in the sale for failure to comply with this section. Notwithstanding**
27 **the provisions of this section, any taxing authority or land reutilization authority shall**
28 **be eligible to bid at any sale conducted under this section without making such a**
29 **demonstration.** The purchaser at a sale conducted by the sheriff shall pay cash immediately
30 at the end of bidding of each parcel on the day of the sale in an amount including all taxes
31 **then due and owing, which may be in an amount in excess of or less than the judgment**
32 **amount, and other costs, exclusive of any amounts for debts owed to any statutorily**
33 **created sewer district [as otherwise provided by law].**

92.835. 1. The title to any real estate which shall vest in the land reutilization
2 authority under the provisions of sections 92.700 to 92.920 shall be held by the land

3 reutilization authority of the city in trust for the tax bill owners and taxing authorities having
4 an interest in any tax liens which were foreclosed, as their interests may appear in the
5 judgment of foreclosure.

6 2. The title to any real estate which shall vest in any purchaser, upon confirmation of
7 such sale by the court, shall be an absolute estate in fee simple, subject to rights-of-way
8 thereon of public utilities on which tax has been otherwise paid, and subject to any tax lien
9 thereon of the United States of America, if any, and all persons, including the state of
10 Missouri, **any taxing authority or tax district as defined herein, judgment creditors,**
11 **lienholders,** minors, incapacitated and disabled persons, and nonresidents who may have had
12 any right, title, interest, claim, or equity of redemption in or to, or lien upon, such lands shall
13 be barred and forever foreclosed of all such right, title, interest, claim, lien or equity of
14 redemption, and the court shall order immediate possession of such real estate be given to
15 such purchaser~~;~~ ~~provided, however, that such title shall also be subject to the liens of any tax~~
16 ~~bills which may have attached to such parcel of real estate prior to the time of the filing of the~~
17 ~~petition affecting such parcel of real estate not then delinquent, or which may have attached~~
18 ~~after the filing of the petition and prior to sheriff's sale and not included in any answer to such~~
19 ~~petition, but].~~ If such parcel of real estate is sold to the land reutilization authority the title
20 thereto shall be free of any ~~[such]~~ liens to the extent of the interest of any taxing authority in
21 such real estate; provided further, that such title shall not be subject to the lien of special tax
22 bills ~~[which has attached to the parcel of real estate prior to January 1, 1972, but the lien of~~
23 ~~such special tax bills shall attach to the proceeds of the sheriff's sale or to the proceeds of the~~
24 ~~ultimate sale of such parcel by the land reutilization authority].~~

92.840. 1. **Within six months** after the sheriff sells any parcel of real estate, the court
2 shall, upon its own motion or upon motion of any interested party, set the cause down for
3 hearing to confirm **or set aside** the foreclosure sale of the real estate, even though such
4 parcels are not all of the parcels of real estate described in the notice of sheriff's foreclosure
5 sale. Notice of the hearing shall be sent by any interested party, or the court, moving to
6 confirm the foreclosure sale, to each person who ~~[received]~~ **was sent** notice of sale as
7 specified in ~~[subsection 3]~~ **subsections 4 and 5** of section 92.810 **and to any other**
8 **necessary parties as required by prevailing notions of due process.** At the time of such
9 hearing, the sheriff shall make report of the sale, and the court shall hear evidence of the value
10 of the property offered on behalf of any interested party to the suit, and shall immediately
11 determine whether an adequate consideration has been paid for each such parcel. **Any parcel**
12 **deemed to have been purchased by the land reutilization authority pursuant to section**
13 **92.830 shall not require any inquiry as to value. The court's judgment shall include a**
14 **specific finding that adequate notice was provided to all necessary parties pursuant to**
15 **prevailing notions of due process and sections 92.700 to 92.920, reciting the notice efforts**

16 **of the collector, sheriff, and tax sale purchaser. Nothing in this section shall be**
17 **interpreted to preclude a successful tax sale purchaser from asserting a claim to quiet**
18 **title to the bid upon parcel pursuant to section 527.150.**

19 2. For this purpose, the court shall have power to summon any city official or any
20 private person to testify as to the reasonable value of the property, and if the court finds that
21 adequate consideration has been paid, he shall confirm the sale and order the sheriff to issue a
22 deed with restriction as provided herein to the purchaser subject to the application of an
23 occupancy permit for all parcels as provided in subsection [5] 7 of this section. If the court
24 finds that the consideration paid is inadequate, the purchaser may increase his bid to such
25 amount as the court may deem to be adequate, whereupon the court may confirm the sale. If,
26 however, the purchaser declines to increase his bid and make such additional payment, then
27 the sale shall be disapproved, the lien of the judgment continued, and such parcel of real
28 estate shall be again advertised and offered for sale by the sheriff to the highest bidder at
29 public auction for cash at any subsequent sheriff's foreclosure sale.

30 3. If the sale is confirmed, the court shall order the proceeds of the sale applied in the
31 following order:

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

34 (2) To the payment of all **of the collector and sheriff's** costs including appraiser's fee
35 and attorney's fees;

36 (3) To the payment of all tax bills adjudged to be due in the order of their priority,
37 including principal, interest and penalties thereon. If, after such payment, there is any sum
38 remaining of the proceeds of the sheriff's foreclosure sale, the court shall thereupon try and
39 determine the other issues in the suit in accordance with section 92.775. If any answering
40 parties have specially appealed as provided in section 92.845, the court shall retain the
41 custody of such funds pending disposition of such appeal, and upon disposition of such
42 appeal shall make such distribution. If there are not sufficient proceeds of the sale to pay all
43 claims in any class described, the court shall order the same to be paid pro rata in accordance
44 with the priorities.

45 4. If there are any funds remaining of the proceeds after the sheriff's sale and after the
46 distribution of such funds as set out in this section and no person entitled to any such funds,
47 whether or not a party to the suit, shall, within two years after such sale, appear and claim the
48 funds, they shall be distributed **ten percent to the affordable housing trust fund or**
49 **equivalent of such city operating under sections 92.700 to 92.920 for purposes that**
50 **promote the reduction and prevention of vacant properties, with the remainder to be**
51 **distributed** to the appropriate taxing authorities.

52 5. **Any city operating under the provisions of sections 92.700 to 92.920, by**
53 **ordinance, may elect to allocate a portion of its share of the proceeds of the sheriff's sale**
54 **towards a fund for the purpose of defending against claims challenging the sufficiency of**
55 **notice provisions under this section.**

56 6. For the purpose of this section, the term "occupancy permit" shall mean the
57 certificate of ~~use and~~ **inspection or occupancy permit for residential or commercial**
58 **structures** as provided for in the revised municipal code of any city not within a county,
59 which now has or may hereafter have a population in excess of three hundred thousand
60 inhabitants.

61 ~~[6-]~~ 7. If there is a building or structure on the parcel, the purchaser shall apply for an
62 occupancy permit from the city or appropriate governmental agency within ten days after the
63 confirmation hearing. Any purchaser who is a public corporation acting in a governmental
64 capacity shall not be required to acquire the occupancy permit. When a parcel, acquired at a
65 sheriff sale, containing a building is sold from a public corporation acting in a governmental
66 capacity, the subsequent purchaser shall be required to apply for the occupancy permit.
67 Failure to apply for such occupancy permit within ten days after confirmation shall result in
68 the sale and confirmation being immediately set aside by the motion of any interested party
69 and that parcel shall again be advertised and offered for sale by the sheriff to the highest
70 bidder at public auction for cash at any subsequent sheriff foreclosure sale.

71 ~~[7-]~~ 8. The sheriff shall include a deed restriction in the sheriff's deed, issued after
72 confirmation and after the application of an occupancy permit for any parcel containing a
73 building or structure. The deed restriction shall state that the purchasers at the sheriff's sale
74 who had the property confirmed and who applied for an occupancy permit shall obtain an
75 occupancy permit for the building or structure from the appropriate governmental agency
76 prior to any subsequent transfer or sale of this property. This deed restriction shall **not** exist
77 as a lien against such real estate ~~[while the purchasers hold same in the amount of five~~
78 ~~thousand dollars]~~. The purchasers of the property at the sheriff sale who had the property
79 confirmed and applied for the occupancy permit shall agree that in the event of their failure to
80 obtain an occupancy permit prior to any subsequent transfer of the property, they shall pay to
81 the sheriff the sum of five thousand dollars as fixed, liquidated and ascertained damages
82 without proof of loss or damages. **These damages shall not constitute a lien on property,**
83 **and** the sheriff shall have the discretionary power to file a lawsuit against such purchaser for
84 collection of these liquidated damages. These liquidated damages shall be distributed on a
85 prorated basis to the appropriate taxing authority after the sheriff deducts all costs, expenses
86 and ~~[attorney]~~ **attorney's** fees for such lawsuits. The sheriff may employ attorneys as he
87 deems necessary to collect liquidated damages.

88 **9. If any sale is not confirmed within six months after the sale, any set-aside of**
 89 **the sale may, at the discretion of the court or collector, include a penalty of twenty-five**
 90 **percent of the bid amount over and above the opening bid amount, and such penalty**
 91 **shall be directed to the affordable housing trust fund or the equivalent, if any, of a city**
 92 **operating under sections 92.700 to 92.920.**

93 **10. Any interested party, other than the sheriff's sale purchaser, who moves the**
 94 **court to set aside a sheriff's sale after the issuance of a sheriff's deed made under the**
 95 **provisions of sections 92.700 to 92.920 shall be required to pay into the court the**
 96 **redemption amount otherwise necessary under section 92.750 prior to the court hearing**
 97 **any such motion to set aside. The court may hear any motion to confirm brought under**
 98 **the terms of this section if the redemption amount is not paid by the interested party**
 99 **moving the court to set aside the sale.**

 92.852. Any sheriff's deed given pursuant to the municipal land reutilization law shall
 2 be subject to a recording fee for the costs of recording the deed that shall be assessed and
 3 collected from the purchaser of the property at the same time the proceeds from the sale are
 4 collected. All such deeds shall be recorded at the office of the recorder of deeds within two
 5 months after the ~~[sheriff's deed is given]~~ **court confirms the sale, if no proceeding to set**
 6 **aside the confirmation judgment is before the court.**

 92.855. Each sheriff's deed given pursuant to the provisions of the municipal land
 2 reutilization law shall be ~~[presumptive]~~ **prima facie** evidence that the suit and all proceedings
 3 therein and all proceedings prior thereto from and including assessment of the lands affected
 4 thereby and all notices required by law were regular and in accordance with all provisions of
 5 the law relating thereto. ~~[After two years from the date of the recording of such sheriff's deed,~~
 6 ~~the presumption shall be conclusive, unless at the time that this section takes effect the two-~~
 7 ~~year period since the recording of such sheriff's deed has expired, or less than six months of~~
 8 ~~such period of two years remains unexpired, in which latter case the presumption shall~~
 9 ~~become conclusive six months after September 28, 1971. No suit to set aside or to attack the~~
 10 ~~validity of any such sheriff's deed shall be commenced or maintained unless the suit is filed~~
 11 ~~prior to the time that the presumption becomes conclusive, as aforesaid.]~~

 105.145. 1. The following definitions shall be applied to the terms used in this
 2 section:

3 (1) "Governing body", the board, body, or persons in which the powers of a political
 4 subdivision as a body corporate, or otherwise, are vested;

5 (2) "Political subdivision", any agency or unit of this state, except counties and school
 6 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause
 7 taxes to be levied.

8 2. The governing body of each political subdivision in the state shall cause to be
9 prepared an annual report of the financial transactions of the political subdivision in such
10 summary form as the state auditor shall prescribe by rule, except that the annual report of
11 political subdivisions whose cash receipts for the reporting period are ten thousand dollars or
12 less shall only be required to contain the cash balance at the beginning of the reporting period,
13 a summary of cash receipts, a summary of cash disbursements and the cash balance at the end
14 of the reporting period.

15 3. Within such time following the end of the fiscal year as the state auditor shall
16 prescribe by rule, the governing body of each political subdivision shall cause a copy of the
17 annual financial report to be remitted to the state auditor.

18 4. The state auditor shall immediately on receipt of each financial report acknowledge
19 the receipt of the report.

20 5. In any fiscal year no member of the governing body of any political subdivision of
21 the state shall receive any compensation or payment of expenses after the end of the time
22 within which the financial statement of the political subdivision is required to be filed with
23 the state auditor and until such time as the notice from the state auditor of the filing of the
24 annual financial report for the fiscal year has been received.

25 6. The state auditor shall prepare sample forms for financial reports and shall mail the
26 same to the political subdivisions of the state. Failure of the auditor to supply such forms
27 shall not in any way excuse any person from the performance of any duty imposed by this
28 section.

29 7. All reports or financial statements hereinabove mentioned shall be considered to be
30 public records.

31 8. The provisions of this section apply to the board of directors of every
32 transportation development district organized under sections 238.200 to 238.275.

33 9. Any political subdivision that fails to timely submit a copy of the annual financial
34 statement to the state auditor shall be subject to a fine of five hundred dollars per day.

35 10. The state auditor shall report any violation of subsection 9 of this section to the
36 department of revenue. Upon notification from the state auditor's office that a political
37 subdivision failed to timely submit a copy of the annual financial statement, the department of
38 revenue shall notify such political subdivision by certified mail that the statement has not
39 been received. Such notice shall clearly set forth the following:

40 (1) The name of the political subdivision;

41 (2) That the political subdivision shall be subject to a fine of five hundred dollars per
42 day if the political subdivision does not submit a copy of the annual financial statement to the
43 state auditor's office within thirty days from the postmarked date stamped on the certified
44 mail envelope;

45 (3) That the fine will be enforced and collected as provided under subsection 11 of
46 this section; and

47 (4) That the fine will begin accruing on the thirty-first day from the postmarked date
48 stamped on the certified mail envelope and will continue to accrue until the state auditor's
49 office receives a copy of the financial statement.

50

51 In the event a copy of the annual financial statement is received within such thirty-day period,
52 no fine shall accrue or be imposed. The state auditor shall report receipt of the financial
53 statement to the department of revenue within ten business days. Failure of the political
54 subdivision to submit the required annual financial statement within such thirty-day period
55 shall cause the fine to be collected as provided under subsection 11 of this section.

56 11. The department of revenue may collect the fine authorized under the provisions of
57 subsection 9 of this section by offsetting any sales or use tax distributions due to the political
58 subdivision. The director of revenue shall retain two percent for the cost of such collection.
59 The remaining revenues collected from such violations shall be distributed annually to the
60 schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines
61 collected for any breach of the penal laws of the state are distributed.

62 12. Any ~~[transportation development district organized under sections 238.200 to~~
63 ~~238.275 having]~~ **political subdivision that has** gross revenues of less than five thousand
64 dollars **or that has not levied or collected sales or use taxes** in the fiscal year for which the
65 annual financial statement was not timely filed shall not be subject to the fine authorized in
66 this section.

67 **13. If a failure to timely submit the annual financial statement is the result of**
68 **fraud or other illegal conduct by an employee or officer of the political subdivision, the**
69 **political subdivision shall not be subject to a fine authorized under this section if the**
70 **statement is filed within thirty days of the discovery of the fraud or illegal conduct. If a**
71 **fine is assessed and paid prior to the filing of the statement, the department of revenue**
72 **shall refund the fine upon notification from the political subdivision.**

73 **14. If a political subdivision has an outstanding balance for fines or penalties at**
74 **the time it files its first annual financial statement after January 1, 2023, the director of**
75 **revenue shall make a one-time downward adjustment to such outstanding balance in an**
76 **amount that reduces the outstanding balance by no less than ninety percent.**

77 **15. The director of revenue shall have the authority to make a one-time**
78 **downward adjustment to any outstanding penalty imposed under this section on a**
79 **political subdivision if the director determines the fine is uncollectable. The director of**
80 **revenue may prescribe rules and regulations necessary to carry out the provisions of this**
81 **subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that**

82 **is created under the authority delegated in this section shall become effective only if it**
83 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
84 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**
85 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
86 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
87 **then the grant of rulemaking authority and any rule proposed or adopted after August**
88 **28, 2022, shall be invalid and void.**

140.980. 1. Sections 140.980 to 140.1015 shall be known and may be cited as the
2 "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 city **or noncharter county other**
7 **than a county with more than eighty thousand but fewer than one hundred thousand**
8 **inhabitants and with a county seat with more than seventy thousand but fewer than**
9 **eighty thousand inhabitants** under the authority of section 140.981;

10 (3) "Land taxes", taxes on real property or real estate, including the taxes both on the
11 land and the improvements thereon;

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

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

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

19 (7) "Taxing authority", any governmental, managing, administering, or other lawful
20 authority, now or hereafter empowered by law to issue tax bills.

140.981. 1. **(1) Any [~~home rule city with more than seventy one thousand but fewer~~**
2 **~~than seventy nine thousand inhabitants~~ city with one thousand five hundred or more**
3 **inhabitants** may establish a land bank agency for the management, sale, transfer, and other
4 disposition of interests in real estate owned by such land bank agency.

5 **(2) Upon request by:**

6 **(a) Any city with less than one thousand five hundred inhabitants located in a**
7 **noncharter county other than a county with more than eighty thousand but fewer than**
8 **one hundred thousand inhabitants and with a county seat with more than seventy**
9 **thousand but fewer than eighty thousand inhabitants; or**

10 **(b) Any unincorporated community located in a noncharter county other than a**
11 **county with more than eighty thousand but fewer than one hundred thousand**
12 **inhabitants and with a county seat with more than seventy thousand but fewer than**
13 **eighty thousand inhabitants;**

14

15 **the county commission shall establish a land bank agency for the management, sale,**
16 **transfer, and other disposition of interests in real estate owned by such land bank**
17 **agency.**

18 **(3) Any [such] land bank agency established under subdivisions (1) or (2) of this**
19 **subsection shall be established to foster the public purpose of returning land, including land**
20 **that is in a nonrevenue-generating, nontax-producing status, to use in private ownership.**

21 **(4) A city described under subdivision (1) of this subsection may, and a county**
22 **described under subdivision (2) of this subsection shall, establish a land bank agency by**
23 **ordinance, resolution, or rule, as applicable.**

24 2. A land bank agency **established by a city** shall not own any interest in real estate
25 located wholly or partially outside the city that established the land bank.

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

32 4. A land bank agency created under the land bank act shall be a public body
33 corporate and politic and shall have permanent and perpetual duration until terminated and
34 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
2 chief administrative officer of the city establishing a land bank agency, **or the governing**
3 **body of the county establishing a land bank agency** shall have the power to organize and
4 reorganize the executive, administrative, clerical, and other departments of the land bank
5 agency and to fix the duties, powers, and compensation of all employees, agents, and
6 consultants of the land bank agency. A land bank agency may employ a secretary, an
7 executive director, its own counsel and legal staff, technical experts, and other agents and
8 employees, permanent or temporary, as it may require and may determine the qualifications
9 and fix the compensation and benefits of such persons. A land bank agency may also enter
10 into contracts and agreements with political subdivisions for staffing services to be provided
11 to the land bank agency by political subdivisions or agencies or departments thereof, or for a

12 land bank agency to provide such staffing services to political subdivisions or agencies or
13 departments thereof.

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

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

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

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

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

11 (5) To issue notes and other obligations according to the provisions of this chapter;

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

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

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

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

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

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

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

34 (11) To invest the moneys of the land bank agency, including amounts deposited in
35 reserve or sinking funds, at the discretion of the land bank agency in instruments, obligations,

36 securities, or property determined proper by the land bank agency and to name and use
37 depositories for its moneys;

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

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

45 (15) To acquire property, whether by purchase, exchange, gift, lease, or otherwise,
46 except not property not wholly located in the city **or county** that established the land bank
47 agency; to grant or acquire licenses and easements; and to sell, lease, grant an option with
48 respect to, or otherwise dispose of, any property of the land bank agency;

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

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

140.985. 1. A land bank agency shall hold in its own name all real property acquired
2 by such land bank agency irrespective of the identity of the transferor of such property.

3 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:

7 (1) Whether a parcel is available for sale;

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

13 3. The land bank agency shall determine and set forth in policies and procedures the
14 general terms and conditions for consideration to be received by the land bank agency for the
15 transfer of real property and interests in real property. Consideration may take the form of
16 monetary payments and secured financial obligations, covenants, and conditions related to the

17 present and future use of the property; contractual commitments of the transferee; and such
18 other forms of consideration as the land bank agency determines to be in the best interest of
19 its purpose.

20 4. A land bank agency may convey, exchange, sell, transfer, lease, grant, release and
21 demise, pledge, and hypothecate any and all interests in, upon, or to property of the land bank
22 agency. A land bank agency may gift any interest in, upon, or to property to the city that
23 established the land bank agency.

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

27 (1) Use for purely public spaces and places;

28 (2) Use for affordable housing;

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

30 (4) Use as wildlife conservation areas; and

31 (5) Such other uses and in such hierarchical order as determined by such city **or**
32 **county**.

33

34 If a city **or county**, in its resolution or ordinance creating a land bank agency, establishes
35 priorities for the use of real property conveyed by the land bank agency, such priorities shall
36 be consistent with and no more restrictive than municipal **or county** planning and zoning
37 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
42 amount of all tax bills, interest, penalties, attorney's fees, and costs on real property to
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
45 disposed of by such land bank agency, the proceeds therefrom shall be applied and distributed
46 in the following order:

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

52 (3) To the balance to be retained by the land bank agency to pay the salaries and other
53 expenses of such land bank agency and of its employees as provided for in its annual budget;
54 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
60 from which the proceeds are being distributed. The distributions shall be in proportion to the
61 amounts of the taxes levied on the properties by the taxing authorities. Distribution shall be
62 made on January first and July first of each year, and at such other times as the land bank
63 agency may determine.

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

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

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

68 (3) To fulfill the requirements of the resolution, indenture, or other financing
69 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 of real estate;

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

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

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

140.986. 1. No later than two years from the date it acquired the property, a land
2 bank agency shall either sell, put to a productive use, or show significant progress towards
3 selling or putting to a productive use a parcel of real property. A productive use may be
4 renting the property; demolishing all structures of the property; restoring property of historic
5 value; or using the property for a community garden, park, or other open public space.

6 2. The governing body of the city **or county** may grant the land bank agency a one-
7 year extension if the body determines by a majority vote that unforeseen circumstances have
8 delayed the sale or productive use of a parcel of property.

9 3. If a land bank agency owns a parcel of real property that does not have a productive
10 use after two years, or does not receive an extension under subsection 2 of this section, the
11 property shall be offered for public sale using the procedures under sections 140.170 to
12 140.190.

140.991. 1. There shall be an annual audit of the affairs, accounts, expenses, and
2 financial transactions of a land bank agency by a certified public accountant before April
3 thirtieth of each year, which accountant shall be employed by the land bank agency on or
4 before March first of each year. Certified copies of the audit shall be furnished to the city **or**
5 **county** that established the land bank agency, and the city **or county** shall post the audit on its
6 public website. Copies of the audit shall also be available for public inspection at the office
7 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 city **or county** that established the land bank agency. The cost of such
10 audit shall be paid by the land bank agency, and copies shall be made available to the public
11 and posted on the land bank agency's website within thirty days of the completion of the
12 audit.

140.1009. 1. A land bank agency shall be authorized to file an action to quiet title
2 under section 527.150 as to any real property in which the land bank agency has an interest.
3 For purposes of any and all such actions, the land bank agency shall be deemed to be the
4 holder of sufficient legal and equitable interests, and possessory rights, so as to qualify the
5 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 (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 in a newspaper of general circulation in the city **or county** in
15 which the property is located; and

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

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

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

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

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

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

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

13 4. Upon dissolution of a land bank agency pursuant to this section, all real property,
14 personal property, and other assets of the land bank agency shall be transferred by appropriate
15 written instrument to and shall become the assets of the city **or county** that established the
16 land bank agency. Such city **or county** shall act expeditiously to return such real property to
17 the tax rolls and shall market and sell such real property using an open, public method that
18 ensures the best possible prices are realized while ensuring such real property is returned to a
19 suitable, productive use for the betterment of the neighborhood in which such real property is
20 located. Any such real property that was acquired by the dissolved land bank agency
21 pursuant to a sale conducted under section 140.190, 140.240, or 140.250 shall be held by the
22 city **or county** in trust for the tax bill owners and taxing authorities having an interest in any
23 tax liens which were foreclosed, as their interests may appear in the judgment of foreclosure
24 and, upon the sale or other disposition of any such property by such city **or county**, the
25 proceeds therefrom shall be applied and distributed in the following order:

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

27 (2) To the reasonable costs incurred by such city **or county** in maintaining and
28 marketing such property; and

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

**164.450. 1. Any school district located in whole or in part in any county with
2 more than four hundred thousand but fewer than five hundred thousand inhabitants
3 that receives voter approval for the issuance of bonds under this chapter shall maintain
4 a detailed accounting of each and every expenditure by the school district for the
5 moneys generated by such issuance. Any such school district shall be required to
6 maintain a budget for each project approved by the school district using moneys from
7 the issuance of bonds. Such budget shall detail the exact cost of the project and the
8 source of all moneys used to fund the project. All information required under this
9 subsection regarding expenditures and budgets shall be maintained and updated on the
10 website of the school district and shall be publicly available.**

**11 2. Continuation of any project undertaken by a school district as described
12 under subsection 1 of this section shall be halted immediately upon exceeding the
13 budgeted amount of moneys to complete such project by more than ten percent. The
14 continuation of any such project described under this subsection shall not occur until
15 such time as the school district receives voter approval under this chapter for the
16 issuance of further bonded indebtedness specifically for such project.**

**17 3. Any taxpayer residing within a school district that violates the provisions of
18 this section may seek, and a court shall order, injunctive relief against such school
19 district in any court of competent jurisdiction to enforce the provisions of this section.**

230.205. 1. The alternative county highway commission provided by sections
2 230.200 to 230.260 shall not become operative in any county unless adopted by a vote of the
3 majority of the voters of the county voting upon the question at an election. All counties of
4 this state which have adopted the alternative county highway commission may abolish it ~~and~~
5 ~~return to the county highway commission provided for by sections 230.010 to 230.110~~ by
6 submitting the question to a vote of the voters of the county in the manner provided by law **or**
7 **by a vote of the governing body.**

8 2. Any county which does not adopt the alternative county highway commission
9 provided by sections 230.200 to 230.260, or any county in which ~~a majority of the voters of~~
10 ~~the county voting upon the question reject~~ the alternative county highway commission
11 provided by sections 230.200 to 230.260 **is abolished**, shall ~~retain~~ **adopt either** the county
12 highway commission provided by sections 230.010 to 230.110 **or the provisions of sections**
13 **231.010 to 231.130.**

233.095. Said board shall have authority to expend ~~not more than one-fourth of~~ the
2 revenue which may now or which may hereafter be paid into its treasury for the purpose of
3 grading and repairing any roads or streets within the corporate limits of any city within said

4 special road district in conformity with the established grade of said roads and streets in said
5 cities and for the purpose of constructing and maintaining macadam, gravel, rock or paved
6 roads or streets within the corporate limits of any city within the said special road district in
7 conformity with the established grade of said roads and streets in said city; provided, that no
8 part of the revenue of any special road district in this state be expended outside of the county
9 in which such special road district is situated.

**407.475. 1. Except when specifically required or authorized by federal law, no
2 state agency or state official shall impose any additional annual filing or reporting
3 requirements on an organization regulated or specifically exempted from regulation
4 under sections 407.450 to 407.478 that are more stringent, restrictive, or expansive than
5 the requirements authorized under section 407.462.**

**2. This section shall not apply to state grants or contracts, nor investigations
6 under section 407.472 and shall not restrict enforcement actions against specific
7 charitable organizations. This section shall not apply to labor organizations, as that
8 term is defined in section 105.500.**

**3. This section shall not apply when an organization regulated or specifically
10 exempted from regulation under sections 407.450 to 407.475 is providing any report or
11 disclosure required by state law to be filed with the secretary of state.**

442.130. **1. All deeds or other conveyances of lands, or of any estate or interest
2 therein, shall be subscribed by the party granting the same, or by his lawful agent, and shall be
3 acknowledged or proved and certified in the manner herein prescribed.**

**2. All written instruments conveying real estate or any interest in real estate
4 shall state whether any natural person acting as grantors, mortgagors, or other parties
5 executing the instrument are married or unmarried.**

473.742. **1. Each public administrator in counties of the second, third or fourth
2 classification and in the city of St. Louis shall make a determination within thirty days after
3 taking office whether such public administrator shall elect to receive a salary as defined
4 herein or receive fees as may be allowed by law to executors, administrators and personal
5 representatives. The election by the public administrator shall be made in writing to the
6 county clerk. Should the public administrator elect to receive a salary, the public
7 administrator's office may not then elect to change at any future time to receive fees in lieu of
8 salary. Every public administrator who begins his or her first term on or after January
9 1, 2023, shall be deemed to have elected to receive a salary as provided in this section.**

**2. If a public administrator elects to be placed on salary, the salary shall be based
10 upon the average number of open letters in the two years preceding the term when the salary
11 is elected, based upon the following schedule:**

13 (1) Zero to five letters: salary shall be a minimum of seven thousand five hundred
 14 dollars;

15 (2) Six to fifteen letters: salary shall be a minimum of fifteen thousand dollars;

16 (3) Sixteen to twenty-five letters: salary shall be a minimum of twenty thousand
 17 dollars;

18 (4) Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-five
 19 thousand dollars;

20 (5) Public administrators with forty or more letters shall be considered full-time
 21 county officials and shall be paid according to the assessed valuation schedule set forth
 22 below:

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Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000
\$ 41,000,000 to 53,999,999	\$30,000
\$ 54,000,000 to 65,999,999	\$32,000
\$ 66,000,000 to 85,999,999	\$34,000
\$ 86,000,000 to 99,999,999	\$36,000
\$ 100,000,000 to 130,999,999	\$38,000
\$ 131,000,000 to 159,999,999	\$40,000
\$ 160,000,000 to 189,999,999	\$41,000
\$ 190,000,000 to 249,999,999	\$41,500
\$ 250,000,000 to 299,999,999	\$43,000
\$ 300,000,000 to 449,999,999	\$45,000
\$ 450,000,000 to 599,999,999	\$47,000
\$ 600,000,000 to 749,999,999	\$49,000
\$ 750,000,000 to 899,999,999	\$51,000
\$ 900,000,000 to 1,049,999,999	\$53,000
\$ 1,050,000,000 to 1,199,999,999	\$55,000
\$ 1,200,000,000 to 1,349,999,999	\$57,000
\$ 1,350,000,000 and over	\$59,000

42 ;

43 (6) The public administrator in the city of St. Louis shall receive a salary not less than
 44 sixty-five thousand dollars;

45 (7) Two thousand dollars of the compensation authorized in this section shall be
 46 payable to the public administrator only if he or she has completed at least twenty hours of
 47 instruction each calendar year relating to the operations of the public administrator's office
 48 when approved by a professional association of the county public administrators of Missouri

49 unless exempted from the training by the professional association. The professional
50 association approving the program shall provide a certificate of completion to each public
51 administrator who completes the training program and shall send a list of certified public
52 administrators to the treasurer of each county. Expenses incurred for attending the training
53 session shall be reimbursed to the county public administrator in the same manner as other
54 expenses as may be appropriated for that purpose.

55 **3. If a public administrator is appointed by the court as both a guardian and a**
56 **conservator to the same ward or protectee, it shall be considered two letters.**

57 **4. Notwithstanding subsection 2 or 5 of this section, upon majority approval by**
58 **the salary commission, a public administrator may be paid according to the assessed**
59 **valuation schedule set forth in subdivision (5) of subsection 2 of this section. If the**
60 **salary commission elects to pay a public administrator according to the assessed**
61 **valuation schedule, the salary commission shall not elect to change at any future time to**
62 **pay the public administrator's office according to the average number of open letters in**
63 **lieu of paying them according to the assessed valuation schedule.**

64 **5.** The initial compensation of the public administrator who elects to be put on salary
65 shall be determined by the average number of letters for the two years preceding the term
66 when the salary is elected. Salary increases or decreases according to the minimum schedule
67 set forth in ~~[subsection 1 of]~~ this section shall be adjusted only after the number of open
68 letters places the workload in a different subdivision for two consecutive years. Minimum
69 salary increases or decreases shall only take effect upon a new term of office of the public
70 administrator. The number of letters each year shall be determined in accordance with the
71 reporting requirements set forth in law.

72 ~~[4.]~~ **6.** All fees collected by a public administrator who elects to be salaried shall be
73 deposited in the county treasury or with the treasurer for the city of St. Louis.

74 ~~[5.]~~ **7.** Any public administrator in a county of the first classification without a charter
75 form of government with a population of less than one hundred thousand inhabitants who
76 elects to receive fees in lieu of a salary pursuant to this section may elect to join the Missouri
77 local government employees' retirement system created pursuant to sections 70.600 to 70.755.

78 **8. (1) A letter of guardianship and a letter of conservatorship shall be counted as**
79 **separate letters.**

80 **(2) For purposes of this subsection:**

81 **(a) "Letter of conservatorship" means the appointment of a conservatorship of**
82 **an estate by the court to a protectee adjudged to be disabled;**

83 **(b) "Letter of guardianship" means the appointment of a guardianship by the**
84 **court to a ward adjudged to be incapacitated.**

2 ~~[50.800. 1. On or before the first Monday in March of each year, the~~
3 ~~county commission of each county of the second, third, or fourth class shall~~
4 ~~prepare and publish in some newspaper as provided for in section 493.050, if~~
5 ~~there is one, and if not by notices posted in at least ten places in the county, a~~
6 ~~detailed financial statement of the county for the year ending December thirty-~~
7 ~~first, preceding.~~

8 ~~2. The statement shall show the bonded debt of the county, if any, kind~~
9 ~~of bonds, date of maturity, interest rate, rate of taxation levied for interest and~~
10 ~~sinking fund and authority for the levy, the total amount of interest and sinking~~
11 ~~fund that has been collected and interest and sinking fund on hand in cash.~~

12 ~~3. The statement shall also show separately the total amount of the~~
13 ~~county and township school funds on hand and loaned out, the amount of~~
14 ~~penalties, fines, levies, utilities, forfeitures, and any other taxes collected and~~
15 ~~disbursed or expended during the year and turned into the permanent school~~
16 ~~fund, the name of each person who has a loan from the permanent school fund,~~
17 ~~whether county or township, the amount of the loan, date loan was made and~~
18 ~~date of maturity, description of the security for the loan, amount, if any, of~~
19 ~~delinquent interest on each loan.~~

20 ~~4. The statement shall show the total valuation of the county for~~
21 ~~purposes of taxation, the highest rate of taxation the constitution permits the~~
22 ~~county commission to levy for purposes of county revenue, the rate levied by~~
23 ~~the county commission for the year covered by the statement, division of the~~
24 ~~rate levied among the several funds and total amount of delinquent taxes for all~~
25 ~~years as of December thirty first.~~

26 ~~5. The statement shall show receipts or revenues into each and every~~
27 ~~fund separately. Each fund shall show the beginning balance of each fund;~~
28 ~~each source of revenue; the total amount received from each source of~~
29 ~~revenue; the total amount available in each fund; the total amount of~~
30 ~~disbursements or expenditures from each fund and the ending balance of each~~
31 ~~fund as of December thirty first. The total receipts or revenues for the year~~
32 ~~into all funds shall be shown in the recapitulation. In counties with the~~
33 ~~township form of government, each township shall be considered a fund~~
34 ~~pursuant to this subsection.~~

35 ~~6. Total disbursements or expenditures shall be shown for warrants~~
36 ~~issued in each category contained in the forms developed or approved by the~~
37 ~~state auditor pursuant to section 50.745. Total amount of warrants, person or~~
38 ~~vendor to whom issued and purpose for which issued shall be shown except as~~
39 ~~herein provided. Under a separate heading in each fund the statements shall~~
40 ~~show what warrants are outstanding and unpaid for the lack of funds on that~~
41 ~~date with appropriate balance or overdraft in each fund as the case may be.~~

42 ~~7. Warrants issued to pay for the service of election judges and clerks~~
43 ~~of elections shall be in the following form:~~

44 ~~Names of judges and clerks of elections at \$ _____ per day (listing the~~
45 ~~names run in and not listing each name by lines, and at the end of the list of~~
46 ~~names giving the total of the amount of all the warrants issued for such~~
47 ~~election services).~~

48 ~~8. Warrants issued to pay for the service of jurors shall be in the~~
~~following form:~~

49 Names of jurors at \$ _____ per day (listing the names run in and not
50 listing each name by lines, and at the end of the list of names giving the total of
51 the amount of all the warrants issued for such election service).

52 9. Warrants to Internal Revenue Service for Social Security and
53 withholding taxes shall be brought into one call.

54 10. Warrants to the director of revenue of Missouri for withholding
55 taxes shall be brought into one call.

56 11. Warrants to the division of employment security shall be brought
57 into one call.

58 12. Warrants to Missouri local government employees' retirement
59 system or other retirement funds for each office shall be brought into one call.

60 13. Warrants for utilities such as gas, water, lights and power shall be
61 brought into one call except that the total shall be shown for each vendor.

62 14. Warrants issued to each telephone company shall be brought into
63 one call for each office in the following form:

64 (Name of Telephone Company for _____ office and total amount of
65 warrants issued):

66 15. Warrants issued to the postmaster for postage shall be brought into
67 one call for each office in the following form:

68 (Postmaster for _____ office and total amount of warrants issued).

69 16. Disbursements or expenditures by road districts shall show the
70 warrants, if warrants have been issued in the same manner as provided for in
71 subsection 5 of this section. If money has been disbursed or expended by
72 overseers the financial statement shall show the total paid by the overseer to
73 each person for the year, and the purpose of each payment. Receipts or
74 revenues into the county distributive school fund shall be listed in detail,
75 disbursements or expenditures shall be listed and the amount of each
76 disbursement or expenditure. If any taxes have been levied by virtue of
77 Section 12(a) of Article X of the Constitution of Missouri the financial
78 statement shall contain the following:

79 By virtue and authority of the discretionary power conferred upon the
80 county commissions of the several counties of this state to levy a tax of not to
81 exceed 35 cents on the \$100 assessed valuation the county commission of ____
82 ____ County did for the year covered by this report levy a tax rate of ____
83 cents on the \$100 assessed valuation which said tax amounted to \$ _____ and
84 was disbursed or expended as follows:-

85
86 The statement shall show how the money was disbursed or expended and if
87 any part of the sum has not been accounted for in detail under some previous
88 appropriate heading the portion not previously accounted for shall be shown in
89 detail.

90 17. At the end of the statement the person designated by the county
91 commission to prepare the financial statement herein required shall append the
92 following certificate:

93 I, _____, the duly authorized agent appointed by the county
94 commission of _____ County, state of Missouri, to prepare for
95 publication the financial statement as required by section 50.800;

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<p>RSMo, hereby certify that I have diligently checked the records of the county and that the above and foregoing is a complete and correct statement of every item of information required in section 50.800, RSMo, for the year ending December 31, _____, and especially have I checked every receipt from every source whatsoever and every disbursement or expenditure of every kind and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.</p> <p style="text-align: right;">Date _____</p> <p>Officer designated by county commission to prepare financial statement required by section 50.800, RSMo.</p>

~~Or if no one has been designated said statement having been prepared by the county clerk, signature shall be in the following form:~~

~~Clerk of the county commission and ex officio officer designated to prepare financial statement required by section 50.800, RSMo.~~

~~18. Any person falsely certifying to any fact covered by the certificate is liable on his bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than six months or by both fine and imprisonment. Any person charged with the responsibility of preparing the financial report who willfully or knowingly makes a false report of any record, is, in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon conviction shall be sentenced to the penitentiary for not less than two years nor more than five years.]~~

~~[50.810.— 1. The statement shall be printed in not less than 8 point type, but not more than the smallest point type over 8 point type available and in the standard column width measure that will take the least space. The publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file the other in the office of the commission. The county commission shall not pay the publisher until proof of publication is filed with the commission and shall not pay the person designated to prepare the statement for the preparation of the copy for the statement until the state auditor notifies the commission that proof of publication has been received and that it complies with the requirements of this section.~~

12 2. ~~The statement shall be spread on the record of the commission and~~
13 ~~for this purpose the publisher shall be required to furnish the commission with~~
14 ~~at least two copies of the statement that may be pasted on the record. The~~
15 ~~publisher shall itemize the cost of publishing said statement by column inch as~~
16 ~~properly chargeable to the several funds and shall submit such costs for~~
17 ~~payment to the county commission. The county commission shall pay out of~~
18 ~~each fund in the proportion that each item bears to the total cost of publishing~~
19 ~~said statement and shall issue warrants therefor; provided any part not properly~~
20 ~~chargeable to any specific fund shall be paid from the county general revenue~~
21 ~~fund.~~

22 3. ~~The state auditor shall notify the county treasurer immediately of~~
23 ~~the receipt of the proof of publication of the statement. After the first of April~~
24 ~~of each year the county treasurer shall not pay or enter for protest any warrant~~
25 ~~for the pay of any commissioner of any county commission until notice is~~
26 ~~received from the state auditor that the required proof of publication has been~~
27 ~~filed. Any county treasurer paying or entering for protest any warrant for any~~
28 ~~commissioner of the county commission prior to the receipt of such notice~~
29 ~~from the state auditor shall be liable on his official bond therefor.~~

30 4. ~~The state auditor shall prepare sample forms for financial statements~~
31 ~~and shall mail the same to the county clerks of the several counties in this~~
32 ~~state. If the county commission employs any person other than a bonded~~
33 ~~county officer to prepare the financial statement the county commission shall~~
34 ~~require such person to give bond with good and sufficient sureties in the penal~~
35 ~~sum of one thousand dollars for the faithful performance of his duty. If any~~
36 ~~county officer or other person employed to prepare the financial statement~~
37 ~~herein provided for shall fail, neglect, or refuse to, in any manner, comply with~~
38 ~~the provisions of this law he shall, in addition to other penalties herein~~
39 ~~provided, be liable on his official bond for dereliction of duty.]~~

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