

Chapter 81 -- Delinquent Taxes

**81.010. Tax books.** Between the first of January and the first of July in each year the city clerk and collector shall make out and record, in a book to be provided for that purpose, a list of lands and lots, returned and remaining delinquent for taxes, describing such lands or lots as the same are described in the tax books and said delinquent returns, and charging them with the amount of delinquent taxes and naming the years delinquent, separately stated, and in addition thereto a penalty as herein provided, and shall certify the correctness thereof, with the date the same was recorded, and sign the same himself, or deputy, officially.

**81.020. Who may redeem land.** The city clerk and collector shall proceed to collect the taxes contained in such back tax book or recorded list of delinquent lands and lots, and any person having an interest in said lands or lots may redeem such tract or any part thereof from the City's lien thereon by paying the taxes charged against said land in said "Back Tax Book" with interest on the same as herein provided.

**81.030. Compromise allowed, when.** Whenever it shall appear to the Board of Aldermen that any tract of land in said back tax book is not worth the amount of taxes, interest and cost due thereon, or that the same would not sell for the amount so charged, it shall be lawful for the Board of Aldermen to compromise said taxes with the owner which shall have the effect to release said land from the City's lien; it shall be the duty of the collector to distribute to its various funds to which said taxes are due in proportion as the amount received bears to the whole amount charged against such tract or lot; provided, however, such compromise shall only be made in cases where improvements have been destroyed, which materially lower the value of the property, after the assessment is made and before the taxes are collected.

**81.040. Excess funds received from sale of property.** When real estate is sold by the city clerk and collector for taxes for a greater amount than the debt or taxes and all costs, the balance over shall be paid to the owner or owners of such land; if such owner or owners cannot be found, then such surplus shall be paid into the treasury to be credited to the general fund, to be held in trust for twenty years for the owners or their legal representatives. At the end of twenty years, if such fund shall not be called for, then it shall become permanent funds of the City. The Board of Aldermen shall require satisfactory proof of any claim before refunding the money, and the City shall pay no interest to the claimant for any such fund.

**81.050. City clerk and collector's fee.** The city clerk and collector shall be allowed a fee of three per cent of all sums collected which shall be taxes as costs and collected from the party redeeming the property.

**81.060. Penalty.** If any taxpayer shall fail or neglect to pay such tax when it becomes due, then it shall be the duty of the collector to collect and account for, as other taxes, an additional tax as penalty of ten percent on such tax delinquent for the preceding year and an additional annual ten percent for taxes for each prior year; provided however, if taxes are paid on land or lots delinquent for the preceding year at any time prior to the sale thereof as in this Chapter provided, the percent of penalty shall not exceed one and one-half percent per month or fractional part thereof or eighteen percent annually.

**81.070. Tax sales.** All lands and lots on which taxes are delinquent and unpaid shall be subject to sale to discharge the lien for said delinquent and unpaid taxes as provided for in this ordinance on the fourth Monday in August of each year, and it shall not be necessary to include the name of the owner, mortgagee, or any other person or corporation claiming an interest in or to any of said lands or lots in the notice of sale; provided, however, delinquent taxes, with penalty and interest and costs may be paid to the city clerk and collector at any time before property is sold therefor.

**81.080. Publication of delinquent list.** The city clerk and collector shall cause a copy of such list of delinquent lands and lots to be printed in some newspaper of general circulation and published in the county for three consecutive weeks, one insertion weekly, before such sale, the last insertion to be at least fifteen days prior to the fourth Monday in August. And it shall only be necessary in the printed and published list to state in the aggregate the amount of taxes, penalty, interest and cost by number, block, addition, etc.; provided, however, that if a part or parts of any forty acre tract or other legal subdivision or lot is assessed on the tax books to two or more parties as owners thereof, then, as to such land or lots, such list shall be prepared and separated. To such list shall be attached and in like manner printed and published a notice that so much of said lands and lots as may be necessary to discharge the taxes, interest and charges which may be due thereon at the time of sale will be sold at public auction at the Courthouse door of Lincoln County, on the fourth Monday in August next thereafter, commencing at ten o'clock of said day and continuing from day to day until all are offered. The city clerk and collector shall, on or before the date of sale, insert at the foot of such list on his record a copy of such notice the name of the newspaper of the dates of insertion of such notice in such newspaper. The expense of such printing shall be paid by the purchaser or purchasers of the lands or lots sold and shall not exceed the legal rate as is fixed by Section 493.030 RSMo 1978, and shall be taxed as part of the costs of the sale of any land or lot contained in such list and disposed of at such sale, and the total cost of printing such notice shall be prorated against all such lands or lots so sold or redeemed prior to any such sale.

**81.090. Purchaser at tax sale, requirements.** On the day mentioned in the notice, the city clerk and collector shall commence the sale of such lands, and shall continue the same from day to day until so much of each parcel assessed or belonging to each person assessed, shall be sold as will pay the taxes, interest, and charges thereon, or chargeable to such person in said county. The person offering at said sale to pay the required sum of the least quantity of any tract shall be considered the purchaser of such quantity; provided, no bid shall be received from any person not a resident of the State of Missouri, until such person shall file with the said clerk and collector an agreement in writing consenting to the jurisdiction of the Circuit Court of Lincoln County, and also filing with such clerk and collector an appointment of some citizen of said county as agent of said purchaser, and consenting that service of process on such agent shall give such court jurisdiction to try to determine any suit growing out of or connected with such sale for taxes. All such written consents to jurisdiction and selective appointments shall be preserved by the city clerk collector and shall be binding upon any person or corporation claiming under the person consenting to jurisdiction and making the appointment herein referred to; providing further that in the event of death, disability or refusal to act of the person appointed agent of said non-resident purchaser the city collector shall become the appointive agent of said non-resident purchaser.

**81.100. Failure to sell lands and lots.** If at the first offering of sale on any tract of land or lot under the provisions of this ordinance no person shall bid therefor a sum

equal to the delinquent taxes thereon with interest, penalty and costs, then the city clerk and collector of the sale shall note such fact in his record of sale and the city clerk and collector shall note a recital thereof in his record containing the list of delinquent lands and lots, and said tracts of land or lots shall be again offered for sale, at the next sale of delinquent land and lots as in this ordinance provided, if such lands or lots be at such time delinquent, taxes therefor, with interest, penalty and costs, then the clerk of the sale shall note such fact upon his record of the sale and the city clerk and collector shall enter a recital of such fact in this record book containing the list of delinquent lands and lots.

**81.110. Third offering for sale, effect.** Whenever any lands have been or shall hereafter be offered for sale for delinquent taxes, interest, penalty and costs by the clerk and collector of the City for any two successive years and no person shall have bid therefor a sum equal to the delinquent taxes thereon, interest, penalty and costs provided by ordinance, then such city clerk and collector shall at the next regular tax sale of land for delinquent taxes, sell same to the highest bidder, and certificates of purchase shall issue as to such sale, but the purchaser of such sales shall be entitled to the immediate issuance and delivery of a Collector's deed. If any lands or lots are not sold at such third offering, then the clerk and collector, in his discretion, need not again advertise or offer such lands or lots for sale more often than once every five years after the third offering of such lands or lots, and such offering shall toll the operation of any applicable statute of limitations. A purchaser at any sale subsequent to the third offering of any land or lots shall be entitled to the immediate issuance and delivery of a collector's deed and there shall be no period of redemption from such sales; provided, PROVIDED HOWEVER, before any purchaser at a sale to which this section is applicable shall be entitled to a collector's deed, it shall be the duty of the collector to demand, and the purchaser to pay, in addition to his bid, all taxes due and unpaid on such lands or lots that became due and payable on such lands or lots subsequent to the date of the taxes included in such advertisement and sale. In the event the real purchaser at any sale to which this section is applicable shall be the owner of the lands or lots purchased, or shall be obligated to pay the taxes for the nonpayment of which such lands or lots were sold, then no collector's deed shall issue to such purchaser, or to anyone acting for or on behalf of such purchaser, without payment to the clerk and collector of such additional amount as will discharge in full all delinquent taxes, penalty, interest and costs.

**81.120. Payment for purchase.** Where such sale is made, the purchaser at such sale shall immediately pay the amount of his bid to the clerk collector who shall pay the surplus, if any, to the person entitled thereto; or if he has doubt, or a dispute arises as to the proper person, the same shall be paid into the city treasury to be held for the use and benefit of the person entitled thereto. In case the purchaser fails to pay his bid, the land shall again forthwith be for sale the same as if no sale had been made.

**81.130. Certificate of purchase, contents.** After payment has been made the collector shall give the purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry a numerical number and which shall describe the land so purchased, each tract or lot separately stated, the total number of the tax, penalty, interest and costs, and the year or years delinquent for which said lands or lots were sold, separately stated, and the aggregate of all such taxes, penalty, interest and costs and the sum bid on each tract. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax, penalty and interest and costs for which said tract or lot of land was sold, such excess sum shall also be noted in the certificate of purchase, in a separate

column to be provided therefor. Such certificate of purchase shall also recite the name and address of the owner or reputed owner, if known, and if unknown then the party or parties to whom each tract or lots of land was assessed, together with the address of such party, if known, and shall also have incorporated therein the name and address of the purchaser. Such certificate of purchase shall also contain the true date of a deed for said land, if not redeemed as in this ordinance provided, and the rate of interest that such certificate of purchase shall bear, which rate of interest shall not exceed the sum of ten percent (10%) per annum. Such certificate shall be authenticated by the city clerk and collector, who shall record the same in a permanent record book in his office before delivery to the purchaser. Such certificate shall be assignable, but no assignment thereof shall be valid unless endorsed on such certificate and acknowledged before some officer authorized to take acknowledgment of deeds and an entry of such assignment entered in the record of said certificate of purchase issued, including the recording of the same, the city clerk collector shall be entitled to receive and retain a fee of fifty (50) cents to be paid by the purchaser and treated as a part of the costs of the sale, and so noted in the certificate. For noting any assignment of any certificate, the collector shall be entitled to a fee of twenty-five (25) cents, to be paid by the person requesting such recital of assignment and which shall not be treated as a part of the cost of sale.

**81.140. Possession of property sold.** The purchaser of any tract or lot of land at sale for delinquent taxes, homesteads excepted, shall at any time after one year from the date of sale be entitled to the immediate possession of the premises so purchased during the redemption period provided for in this ordinance, unless sooner redeemed; provided, however, any owner or occupant of any tract of land purchased may retain possession of said premises by making a written assignment of, or agreement to pay, rent certain or estimated to accrue during such redemption period or so much thereof as shall be sufficient to discharge the bid of the purchaser with interest thereon as provided in the certificate of purchase. Any rent collected by the purchaser, his heirs or assigns, shall operate as payment upon the amount due the holder of such certificate of purchase and such amount or amounts, together with date paid and by whom shall be taken as a credit upon said certificate, and which said sums shall be taken into consideration in the redemption of said land, as provided for in this ordinance.

**81.150. Clerk of sale.** The city clerk shall attend as clerk of the sale of such delinquent land and shall enter the same on a record book giving a description of the proper tract, showing how much of each lot or tract to be sold, to whom, and the price, or whether the same remains unsold. For such service the clerk shall receive twenty-five (25) cents to be added to the costs.

**81.160. Redeeming undivided share.** Any person claiming an undivided share in any land out of which an undivided part shall have been sold for taxes, may redeem his undivided part by paying such proportion of the purchase price, interest, penalty and subsequent taxes as he claims of the land sold; and any person claiming a specific part of any lands sold for taxes may redeem his specific part by paying such proportion of the purchase money, interest, penalty and subsequent taxes as his quantity of ground shall bear to the quantity sold.

**81.170. Partial redemption.** In every case where a partial redemption is asked for, the city clerk collector, upon the application of the redeмпtor, after notices to the holder of the certificate, shall determine the proportion to be paid by the party applying to

the redeem, and his decision shall be final thereon. For his services in stating the proportion, the redeemer shall pay him fifty (50) cents; and every case of a partial redemption, pursuant to either of the said sections, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the city clerk collector shall convey accordingly.

**81.180. Period of redemption.** The owner or occupant of any land or lot sold for taxes, or any other person having an interest therein, may redeem the same at any time during the two years next ensuing, in the following manner: by paying to the collector, for the use of the purchaser, his heirs or assigns, the full sum of the purchase money named in his certificate of purchase and all the costs of the sale together with interest at the rate of eight percent (8%) per annum on such taxes subsequently paid, and in addition thereto the person redeeming any land shall pay the cost incident to entry of recital of such redemption. Upon deposit with the city clerk collector of the amount necessary to redeem as herein provided, it shall be the duty of the city clerk collector to mail to the purchaser, his heir or assigns, at the last post office address, if known, if not known, then to the address of the purchaser as shown in the record of the certificate of purchase, notice of such deposit for redemption. Such notice, given as herein provided, shall stop payment to the purchaser, his heirs or assigns, of any further interest or penalty. In the case the party purchasing said land, his heirs or assigns, fails to take a tax deed for the land so purchased within six months after the expiration of the two years following next the date of sale, no interest shall be charged or collected from the redemptioner after that time.

**81.190. Infants, idiots, etc., period of redemption.** Infants, idiots, insane persons and persons in confinement may redeem any lands belonging to them sold for taxes, within two years after the expiration of such disability, in the same manner as provided in the preceding section for redemption by other persons.

**81.200. Recording redemption.** When lands sold for taxes, or any portions thereof, shall be redeemed, the collector shall insert a memorandum of such redemption on the record of the certificate or purchase applicable thereto stating the quantity or description of the portion redeemed, if not the whole, the date thereof, and by whom made, and sign the same officially, and shall likewise give a certificate thereof to the person redeeming. The person redeeming shall then have the collector enter on his record of sales of land for delinquent taxes the recital of such redemption, the date thereof, and the person redeeming.

**81.210. Failure to redeem, effect.** If no person shall redeem the lands sold for taxes within two years from the sale, at the expiration thereof, and on production of certificate of purchase, and in case the certificate covers only a part of a tract or lot of land, then accompanied with a survey or description of such part, made by the city or county surveyor or engineer, the collector shall execute to the purchaser, his heirs or assigns, in the name of the City, a conveyance of the real estate so sold, which shall vest in the grantee an absolute estate in fee simple, subject however, to all claims therein for unpaid taxes except such unpaid taxes existing at the time of the purchase of said lands and the lien for which taxes was inferior to the lien for taxes for which said tract or lots of land was sold. In making such conveyance when two or more parcels, tracts or lots of land are sold for the nonpayment of taxes to the same purchaser or purchasers, or the same person or persons shall in any wise become the owner of the certificate thereof, all such parcels shall be included in one deed.

**81.220. Deed, prima facie evidence of title.** Such conveyance shall be executed by the city clerk collector, under his hand and seal, witnessed by the city treasurer and acknowledged before some officer authorized to take acknowledgments and the same shall be recorded in the recorder's office before delivery; a fee for recording shall be paid by the purchaser and shall be included in the cost of sale. Such deed shall be prima facie evidence that the property conveyed was subject to taxation at the time assessed, that the taxes were delinquent and unpaid at the time of the sale, of the regularity of the sale of the premises described in the deed, and of the regularity of all prior proceedings, that said land or lot had not been redeemed and that the period therefor had elapsed, and prima facie evidence of good and valid title in fee simple in the grantee of said deed. The city clerk collector shall be entitled to demand and receive from the person applying therefor for such tax deed, one dollar fifty cents (\$1.50) which shall include acknowledgment.

**81.230. Subsequent taxes, payment required.** Every holder of a certificate of purchase shall before being entitled to a deed to any tract or lot of land described therein pay all taxes that have accrued thereon since the issuance of said certificate, or any prior taxes that may remain due and unpaid on said property, and the lien for which was not foreclosed by sale under which such holder makes demand for deeds, and any purchaser that shall suffer a subsequent tax to become delinquent and subsequent certificate of purchase to issue on the same property included in this certificate, such first purchaser shall forfeit his rights of priority thereunder to the subsequent purchaser, and such subsequent purchaser shall be at the time of obtaining his certificate redeem said first certificate of purchase outstanding by depositing with the city clerk collector the amount of the first certificate with the interest thereon to the date of the said redemption and the amount so paid in redemption shall become a part of said subsequent certificate of purchase and draw interest at the rate specified in said first certificate but not to exceed ten percent (10%) per annum from the date of payment. Said holder of a certificate of purchase permitting a subsequent certificate to issue on the same property, shall upon notice from the collector surrender said certificate of purchase on payment to him of the redemption money paid by the subsequent purchaser.

**81.240. Invalid sale, effect.** Whenever the collector shall discover prior to the conveyance of any lands sold for taxes that the sale was for any cause whatever, invalid, he shall not convey such lands, but the purchase money and the interest thereon shall be refunded out of the city treasury to the purchaser, his representatives or assigns, on the order of the Board of Aldermen. Such invalid sale shall suspend for the period intervening between the date of the sale and the discovery of this invalidity the running of the statute of limitations. In such cases the collector shall make an entry opposite to such tracts or lots in the record of certificate of purchase issued or redemption record that the same was erroneously sold, and the cause of invalidity, and such entry shall be prima facie evidence of the facts therein stated. He shall notify the clerk of sale and same shall be entered upon the sale record.

**81.250. Same, repayment of money.** No sale or conveyance of land for taxes shall be valid if at the time of being listed such land shall not have been liable to taxation, or if liable, the taxes shall have been paid before the sale, or if the description is so imperfect as to fail to describe the land or lots with reasonable certainty and for the first two enumerated causes, the money paid shall be refunded to the purchaser at the said void sale, with interest out of the city treasury, on order of the Board of Aldermen.

**81.260. Wrong parties.** The sale of land for taxes shall not be invalid on account of such land having been listed or charged on the tax books in any other name than that of the rightful owner.

**81.270. Death of purchaser, effect of.** In all cases of sale of lands for taxes, if the purchaser or assigns shall die before a deed shall be executed for such sale, the deed may be executed by the city collector, to his heirs at law or devisees.

**81.280. Trustee appointed by mayor.** The Mayor of this City shall appoint subject to the approval of the Board of Aldermen a suitable person or persons with discretionary authority to bid at all sales to which this ordinance is applicable, and to purchase at such sale all lands or lots necessary to protect the taxes due and owing and prevent their loss to the taxing authorities involved from inadequate bids. Such person or persons so designated are hereby declared as to such purchases and as title holders pursuant to collector's deeds issued on such purchases, to be trustees for the benefit of all funds entitled to participate in the taxes against all such lands or lots so sold. Such person or persons so designated shall not be required to pay the amount bid on any such purchase by the clerk collector's deed issuing on such purchase, shall recite the delinquent taxes for which said lands or lots were sold, the amount due each respective taxing authority involved, and the grantee in such deed or deeds hold title as trustee for the use and benefit of the fund or funds entitled to the payment of the taxes for which said lands or lots were sold. The costs of all collector's deeds, the recording of same and the advertisement of such lands or lots, shall be paid out of the city treasury. All lands or lots so purchased shall be sold and deeds ordered executed and delivered by such trustee or trustees upon order of the Board of Aldermen of said City, and the proceeds of such sales shall be applied, first, to the payment of the costs incurred and advanced, and the balance shall be distributed pro rata to the funds entitled to receive the taxes on the lands or lots so disposed of. Upon appointment of any such person or persons to act as trustee as herein designated, a certified copy of the order making such appointment shall be delivered to the collector. Compensation to such appointment or trustee as herein designated shall be payable solely from proceeds derived from the sale of lands purchased by them as such trustees and shall be ten percent (10%) of the price for which any such lands or lots are sold by the trustees; provided, that if at any such sale any person bid a sufficient amount to pay in full all delinquent taxes, penalties, interest and costs, then the trustee herein designated shall be without authority to further bid on any such land or lots.

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