

# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.150

Effective August 28, 2013

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**140.150. Lands, lots, mineral rights, and royalty interests subject to sale, when.** — 1. All lands, lots, mineral rights, and royalty interests on which taxes or special assessments are delinquent and unpaid are subject to sale to discharge the lien for the delinquent and unpaid taxes or unpaid special assessments as provided for in this chapter on the fourth Monday in August of each year.

2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county or city taxes or special assessments without judicial proceedings, unless the notice of sale contains the names of all record owners thereof, or the names of all owners appearing on the land tax book and all other information required by law. Delinquent taxes or unpaid special assessments, penalty, interest and costs due thereon may be paid to the county collector at any time before the property is sold therefor. The collector shall send notices to the publicly recorded owner of record before any delinquent and unpaid taxes or unpaid special assessments as specified in this section subject to sale are published. The first notice shall be by first class mail. A second notice shall be sent by certified mail only if the assessed valuation of the property is greater than one thousand dollars. If the assessed valuation of the property is not greater than one thousand dollars, only the first notice shall be required. If any second notice sent by certified mail under this section is returned to the collector unsigned, then notice shall be sent before the sale by first class mail to both the owner of record and the occupant of the real property. The postage for the mailing of the notices shall be paid out of the county treasury, and such costs shall be added to the costs of conducting the sale, and the county treasury shall be reimbursed to the extent that such postage costs are recovered at the sale. The failure of the taxpayer or the publicly recorded owner to receive the notice provided for in this section shall not relieve the taxpayer or publicly recorded owner of any tax liability imposed by law.

3. The entry in the back tax book by the county clerk of the delinquent lands, lots, mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes or unpaid special assessments, together with penalty, interest and costs.

(RSMo 1939 § 11125, A.L. 1945 p. 1847, A.L. 1947 V. II p. 430, A.L. 1959 H.B. 106, A.L. 2003 S.B. 295, A.L. 2005 H.B. 58 merged with S.B. 210, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)

#### CROSS REFERENCE:

Requisites for sale of land for taxes, Const. Art. X § 13

# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.160

Effective August 28, 2013

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**140.160. Limitation of actions, exceptions — county auditor to annually audit.** — 1. No proceedings for the sale of land and lots for delinquent taxes pursuant to this chapter or unpaid special assessments, relating to the collection of delinquent and back taxes and unpaid special assessments and providing for foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings therefor shall be commenced within three years after delinquency of such taxes and unpaid special assessments, and any sale held pursuant to initial proceedings commenced within such period of three years shall be deemed to have been in compliance with the provisions of said law insofar as the time at which such sales are to be had is specified therein; provided further, that in suits or actions to collect delinquent drainage and/or levee assessments on real estate such suits or actions shall be commenced within three years after delinquency, otherwise no suit or action therefor shall be commenced, had or maintained, except that the three-year limitation described in this subsection shall not be applicable if any written instrument conveys any real estate having a tax-exempt status, if such instrument causes such real estate to again become taxable real property and if such instrument has not been recorded in the office of the recorder in the county in which the real estate has been situated. Such three-year limitation shall only be applicable once the recording of the title has occurred.

2. The county auditor in all counties having a county auditor shall annually audit collections, deposits, and supporting reports of the collector and provide a copy of such audit to the county collector and to the governing body of the county. A copy of the audit may be provided to all applicable taxing entities within the county at the discretion of the county collector.

(RSMo 1939 § 11165, A.L. 1979 S.B. 385, A.L. 1987 S.B. 65, et al., A.L. 2000 H.B. 1238 merged with S.B. 894 merged with S.B. 896, A.L. 2005 S.B. 210, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)

Prior revisions: 1929 § 9961; 1919 § 12951; 1909 § 11504

# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.170

Effective August 28, 2015

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**140.170. County collector to publish delinquent land list — contents — site of sale — expenses — publisher's affidavit to be recorded — exception for certain property, contents of list.** — 1. Except for lands described in subsection 7 of this section, the county collector shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general circulation published in the county for three consecutive weeks, one insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth Monday in August.

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

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

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

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

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

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

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

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

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

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

(RSMo 1939 § 11126, A.L. 1947 V. II p. 430, A.L. 1955 p. 832, A.L. 1973 H.B. 654, A.L. 1996 H.B. 1469 merged with S.B. 914, A.L. 1997 S.B. 368, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316, A.L. 2015 H.B. 613)

# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.190

Effective August 28, 2019

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**140.190. Period of sale — manner of bids — prohibited sales — sale to nonresidents — restrictions, City of St. Joseph.** — 1. On the day mentioned in the notice, the county collector shall commence the sale of such lands, and shall continue the same from day to day until each parcel assessed or belonging to each person assessed shall be sold as will pay the taxes, interest and charges thereon, or chargeable to such person in said county.

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

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

4. No person residing in any home rule city with more than seventy-one thousand but fewer than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under this section unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction of the official charged by law with conducting the sale that the person is not the owner of any parcel of real property that has two or more violations of the municipality's building or housing codes. A prospective bidder may make such a demonstration by presenting statements from the appropriate collection and code enforcement officials of the municipality. This subsection shall not apply to any

taxing authority or land bank agency, and entities shall be eligible to bid at any sale conducted under this section without making such a demonstration.

(RSMo 1939 § 11127, A.L. 1996 H.B. 1469 merged with S.B. 914, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316, A.L. 2019 H.B. 821)

(2017) Section does not give the county collector the discretion or authority to unilaterally exclude potential bidders from tax sales who otherwise satisfy statutory qualifications. State ex rel. Yoest v. McEvoy, 529 S.W.3d 383 (Mo.App.W.D.).

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## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.290

Effective August 28, 2013

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**140.290. Certificate of purchase — contents — fee — nonresidents.** — 1. After payment shall have been made the county collector shall give the purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry a numerical number and which shall describe the land so purchased, each tract or lot separately stated, the total amount of the tax, with penalty, interest and costs, and the year or years of delinquency 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.

2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax, penalty, interest and costs for which said tract or lot of land was sold, such excess sum 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 lot 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 the sale and the time when the purchaser will be entitled to a deed for said land, if not redeemed as in this chapter 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 per annum. Such certificate shall be authenticated by the county collector, who shall record the same in a permanent record book in his office before delivery to the purchaser.

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

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

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

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

(RSMo 1939 § 11133, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248)



# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.310

Effective August 28, 2015

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

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

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

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

5. Any purchaser, heirs or assigns in possession within the period of redemption against whom rights of redemption are exercised shall be protected in the value of any planted, growing and/or unharvested crop on the lands redeemed in the same manner as such purchaser, heirs or assigns would be protected in valuable and lasting improvements made upon said lands after the period of redemption and referred to in section 140.360.

# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.340

Effective August 28, 2015

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

2. The reasonable and customary costs of sale include all costs incurred in selling and foreclosing tax liens under this chapter, and such reasonable and customary costs shall include the following: the full sum of the purchase money named in the certificate of purchase and all the costs of the sale, including the cost to record the certificate of purchase as required in section 140.290, the fee necessary for the collector to record the release of such certificate of purchase, and the reasonable and customary cost of the title search and postage costs of notification required in sections 140.150 to 140.405, together with interest at the rate specified in such certificate, not to exceed ten percent annually, except on a sum paid by a purchaser in excess of the delinquent taxes due plus costs of the sale incurred by the collector, no interest shall be owing on the excess amount, with all subsequent taxes which have been paid thereon by the purchaser, his or her heirs or assigns with interest at the rate of eight percent per annum on such taxes subsequently paid, and in addition thereto the person redeeming any land shall pay the costs incident to entry of recital of such redemption; provided, however, that no costs incurred by tax sale purchasers in providing notice of tax sale redemption rights required by law shall be reimbursable as a reasonable and customary cost of sale unless such costs are incurred after March first following the date of purchase of the tax sale certificate by said tax sale purchaser at a first or second offering delinquent tax sale.

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

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

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

# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.410

Effective August 28, 2015

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**140.410. Execution and record of deed by purchaser — failure — assignment prohibited, when — recording fee required, when.** — In all cases where lands have been or may hereafter be sold for delinquent taxes, penalty, interest and costs due thereon, and a certificate of purchase has been or may hereafter be issued, it is hereby made the duty of such purchaser, his or her heirs or assigns, to cause all subsequent taxes to be paid on the property purchased prior to the issuance of any collector's deed, and the purchaser shall further cause a deed to be executed and placed on record in the proper county all within eighteen months from the date of said sale; provided, that on failure of said purchaser, his or her heirs or assigns so to do, then and in that case the amount due such purchaser shall cease to be a lien on said lands so purchased as herein provided. Upon the purchaser's forfeiture of all rights of the property acquired by the certificate of purchase issued, and including the nonpayment of all subsequent years' taxes as described in this section, it shall be the responsibility of the collector to record the cancellation of the certificate of purchase in the office of the recorder of deeds of the county. Certificates of purchase cannot be assigned to nonresidents or delinquent taxpayers. However, any person purchasing property at a delinquent land tax sale who meets the requirements of this section, prior to receiving a collector's deed, shall pay to the collector the fee necessary for the recording of such collector's deed to be issued. It shall be the responsibility of the collector to record the deed before delivering such deed to the purchaser of the property.

(RSMo 1939 § 11137, A.L. 2003 S.B. 295, A.L. 2011 S.B. 117, A.L. 2015 H.B. 613)

# Missouri Revised Statutes

## Chapter 140 Collection of Delinquent Taxes Generally

### Section 140.405

Effective August 28, 2015

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140.405. Purchaser of property at delinquent land tax auction, deed issued to, when — notice of right of redemption — redemption of property first, when — loss of interest, when — notice, authorized manner. — 1. Any person purchasing property at a delinquent land tax auction shall not acquire the deed to the real estate, as provided for in section 140.250 or 140.420, until the person meets the requirements of this section, except that such requirements shall not apply to post-third-year sales, which shall be conducted under subsection 4 of section 140.250. The purchaser shall obtain a title search report from a licensed attorney or licensed title company detailing the ownership and encumbrances on the property.

2. At least ninety days prior to the date when a purchaser is authorized to acquire the deed, the purchaser shall notify the owner of record and any person who holds a publicly recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded claim upon that real estate of such person's right to redeem the property. Notice shall be sent by both first class mail and certified mail return receipt requested to such person's last known available address. If the certified mail return receipt is returned signed, the first class mail notice is not returned, the first class mail notice is refused where noted by the United States Postal Service, or any combination thereof, notice shall be presumed received by the recipient. At the conclusion of the applicable redemption period, the purchaser shall make an affidavit in accordance with subsection 5 of this section.

3. If the owner of record or the holder of any other publicly recorded claim on the property intends to transfer ownership or execute any additional liens or encumbrances on the property, such owner shall first redeem such property under section 140.340. The failure to comply with redeeming the property first before executing any of such actions or agreements on the property shall require the owner of record or any other publicly recorded claim on the property to reimburse the purchaser for the total bid as recorded on the certificate of purchase and all the costs of the sale required in sections 140.150 to 140.405.

4. In the case that both the certified notice return receipt card is returned unsigned and the first class mail is returned for any reason except refusal, where the notice is returned undeliverable, then the purchaser shall attempt additional notice and certify in the purchaser's affidavit to the collector that such additional notice was attempted and by what means.

5. The purchaser shall notify the county collector by affidavit of the date that every required notice was sent to the owner of record and, if applicable, any other publicly recorded claim on the property. To the affidavit, the purchaser shall attach a copy of a valid title search report as described in subsection 1 of this section as well as completed copies of the following for each recipient:

- (1) Notices of right to redeem sent by first class mail;

- (2) Notices of right to redeem sent by certified mail;
- (3) Addressed envelopes for all notices, as they appeared immediately before mailing;
- (4) Certified mail receipt as it appeared upon its return; and
- (5) Any returned regular mailed envelopes.

As provided in this section, at such time the purchaser notifies the collector by affidavit that all the ninety days' notice requirements of this section have been met, the purchaser is authorized to acquire the deed, provided that a collector's deed shall not be acquired before the expiration date of the redemption period as provided in section 140.340.

6. If any real estate is purchased at a third-offering tax auction and has a publicly recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded claim upon the real estate under this section, the purchaser of said property shall within forty-five days after the purchase at the sale notify such person of the person's right to redeem the property within ninety days from the postmark date on the notice. Notice shall be sent by both first class mail and certified mail return receipt requested to such person's last known available address. The purchaser shall notify the county collector by affidavit of the date the required notice was sent to the owner of record and, if applicable, the holder of any other publicly recorded claim on the property, that such person shall have ninety days to redeem said property or be forever barred from redeeming said property.

7. If the county collector chooses to have the title search done then the county collector may charge the purchaser the cost of the title search before giving the purchaser a deed pursuant to section 140.420.

8. Failure of the purchaser to comply with this section shall result in such purchaser's loss of all interest in the real estate except as otherwise provided in sections 140.550 and 140.570.

9. The phrase "authorized to acquire the deed" as used in this chapter shall mean the date chosen by the tax sale purchaser that is more than the minimum redemption period set forth in section 140.340 if the tax sale purchaser has complied with the following requirements entitling the purchaser to the issuance of a collector's deed:

- (1) Compliance with the requirements of this section to the satisfaction of the collector;
- (2) Payment of the recording fee for the collector's deed as required under section 140.410;
- (3) Production of the original of the certificate of purchase as required under section 140.420, or production of an original affidavit of lost or destroyed certificate approved by the collector as to form and substance; and
- (4) Payment of all subsequent taxes required to be paid under section 140.440.

10. Notwithstanding any provision of law to the contrary, any person except a minor or an incapacitated or disabled person may receive notice under this section in a foreign country or outside the United States:

(1) By any internationally agreed-upon means of service that is reasonably calculated to give notice, such as the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents;

(2) If there is no internationally agreed-upon means of service, or if an international agreement allows service but does not specify the means, by a method that is reasonably calculated to give notice;

(3) As set forth for the foreign country's acceptable method of service in actions in courts of general jurisdiction;

(4) As the foreign country directs in response to a letter of request;

(5) Unless prohibited by a foreign country's law, by delivering a copy of the notice to the person personally or using a form of mail that requires a signed receipt; or

(6) By any other means not prohibited by international agreement as approved by the collector.

(L. 1984 S.B. 707, A.L. 1987 H.B. 283, A.L. 1996 H.B. 1469 merged with S.B. 914, A.L. 1998 S.B. 778, A.L. 2003 S.B. 295, A.L. 2010 H.B. 1316, A.L. 2013 H.B. 175 merged with S.B. 248, A.L. 2015 H.B. 613)