



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Tuesday, November, 10, 2015  
Taxes-Property

**IN THE MATTER OF AMENDING  
COMMISSION ORDER NO. 2015-256  
PERTAINING TO THE AUTHORIZATION  
OF INSTALLMENT PAYMENT OF TAXES**

**WHEREAS**, on the 30<sup>th</sup> day of September, 2014 the Franklin County Commission duly adopted Commission Order No. 2014-256 which, in accordance with Section 139.052 RSMo, authorized the Collector to accept installment payments of both current and delinquent property taxes; and

**WHEREAS**, such Order set forth the terms and requirements for paying current taxes by installments, but did not set forth the terms of requirements for delinquent taxes; and

**WHEREAS**, the County Commission has determined that it is in the best interest of Franklin County to authorize the payment of both delinquent and current real property taxes in installments.

**IT IS THEREFORE ORDERED** by the Franklin County Commission that the decision previously issued to authorize payment of both current and delinquent real property taxes is hereby affirmed.

**IT IS FURTHER ORDERED** that the following terms shall apply to the payment of current and delinquent real property taxes:

1. Any taxpayer who desires to pay current or delinquent real property taxes on an installment basis may do so by filling out an application with the County Collector. A new application must be completed for each tax year. An application can be used for multiple properties but if more than one parcel is listed on an application the taxpayer must allocate the amount of the installment payment between the various parcels. Each installment payment for current taxes, except the final payment for a given tax year, must be in an amount at least equal to one-quarter of the estimated taxes due. Installment payments on current real property taxes will be based upon the real property taxes assessed in the previous year and may be paid on the last day of March, June, and September with the final installment due on or before December 31<sup>st</sup> of the tax year in question. Application forms will be available in the Collector's office by February 1, 2016.
2. Payment of current or delinquent real property taxes may be paid in installments utilizing the same methods of payment otherwise available to taxpayers for the payment of taxes.
3. Installment payments of current real property taxes made at any time during a tax year shall not affect the taxpayer's right to protest the amount of such tax obligation under applicable law. Because of the right of taxpayers to protest such tax payments, the Collector shall make no distribution of current taxes paid in installments to other taxing entities until all taxes owed by a given taxpayer have been paid without any protest being made or until after a proper protest has been totally resolved.
4. Except for the normal charge associated with the payment of taxes by use of a credit card, no other charges shall be assessed against a taxpayer who makes tax payments for current real property taxes in installment. A taxpayer who pays current real property taxes in installments and who misses a quarterly payment, excluding the one due on or before December 31<sup>st</sup>, shall not be considered to be delinquent with respect the payment of taxes so long as all taxes are paid in full on or before December 31<sup>st</sup> of the year in question.

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5. The Collector shall, in accordance with Section 139.052.3 RSMo, issue receipts for any installment payments received. Receipts may be provided electronically.
6. As provided in Section 139.052.4 RSMo, this Order shall not apply to payment for real property taxes by financial institutions, as defined in Section 381.410 RSMo, who pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulations.
7. The ability of taxpayers to pay current or delinquent real property taxes shall become effective for the 2016 tax year.
8. Payment of delinquent real property taxes by installment payments shall not affect the offering of properties at an appropriate tax sale if all taxes for the year which triggered listing the property for sale as a result of failing to pay taxes have not been paid in full. In the event a property owner pays a portion of the delinquent real property tax for the year, which triggers the property being offered for sale and thereafter the property is sold to a third party at the tax sale, the portion paid in the triggering year shall be refunded to the previous owner. If the property is not sold at the tax sale to a third party and the County takes title, the portion paid by the defaulting property owner shall be retained by Franklin County.
9. Interest, penalties, and fees to specifically include the fees set forth in Section 52.290.1 RSMo, shall be assessed against all unpaid and delinquent taxes.

**IT IS FURTHER ORDERED** that a copy of this Order be provided to Linda Emmons, County Collector; Debbie Door, County Clerk; Tammy Vemmer, County Auditor; Debbie Aholt, County Treasurer; Tom Copeland, County Assessor; Mark S. Vincent County Counselor. It is also ordered that Larry Sikes, IT Director post this Order on the County's website.

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 Presiding Commissioner

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 Commissioner of 1<sup>st</sup> District

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 Commissioner of 2<sup>nd</sup> District