FIRST REGULAR SESSION

HOUSE BILL NO. 1183

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SCHOELLER (Sponsor), TALBOY, PORTWOOD, SILVEY AND LOW (39) (Co-sponsors).

Read 1st time March 27, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

2673L.01I

AN ACT

To repeal sections 67.456, 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545, and 67.1551, RSMo, and to enact in lieu thereof eight new sections relating to improvement districts.

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

Section A. Sections 67.456, 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545, and

- 2 67.1551, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as
- 3 sections 67.456, 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545, and 67.1551, to read
- 4 as follows:
 - 67.456. 1. The average maturity of bonds or notes issued under the neighborhood
- 2 improvement district act after August 28, 2004, shall not exceed one hundred twenty percent of
- 3 the average economic life of the improvements for which the bonds or notes are issued.
- 4 2. Any improvement for which a petition is filed or an election is held under section
- 5 67.457 after August 28, 2004, including improvements to or located on property owned by a city
- 6 or county, shall include provisions for maintenance of the project during the term of the bonds
- 7 or notes.
- 8 3. In the event that, after August 28, 2004, any parcel of property within the
- 9 neighborhood improvement district is divided into more than one parcel of property after the
- 10 final costs of the improvement are assessed, all unpaid final costs of the improvement assessed
- 11 to the original parcel that was divided [shall be recalculated and] may within sixty days after

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.

recordation of proof of division of such parcel in the real property records of the county 13 or city not within a county where the district is located be reallocated effective as of the 14 next ensuing January first following such division, but only as to the newly created parcels, by the city or county that formed the district in accordance with the original method for 15 16 assessment of the original parcel set forth in the ballot question or petition related to the formation of the district described in section 67.457, with such amounts to be certified to 17 18 the county clerk and county collector or the equivalent officers in a city not within a county 19 and which amounts shall be used for reassessment of the newly created parcels. If the city 20 or county that formed the district does not reallocate the assessments on the newly created parcels in accordance with the original method of assessment and certify such information 21 22 to the county clerk and county collector or the equivalent officers in a city not within a 23 county within sixty days of recordation of proof of the division of the original parcel, the 24 unpaid costs of the improvements assessed to the original parcel that was divided shall be 25 reassessed proportionally to each of the parcels resulting from the division of the original parcel, based on the assessed valuation of each resulting parcel. No parcel of property which has had 26 27 the assessment against it paid in full by the property owner shall be reassessed under this section. 28 No parcel of property shall have the initial assessment against it changed, except for any changes for special, supplemental, or additional assessments authorized under the state neighborhood 29 30 improvement district act.

- 67.1401. 1. Sections 67.1401 to 67.1571 shall be known and may be cited as the ² "Community Improvement District Act".
 - 2. For the purposes of sections 67.1401 to 67.1571, the following words and terms mean:
- 4 (1) "Approval" or "approve", for purposes of elections pursuant to sections 67.1401 to 67.1571, a simple majority of those qualified voters voting in the election;
 - (2) "Assessed value", the assessed value of real property as reflected on the tax records of the county clerk of the county in which the property is located, or the collector of revenue if the property is located in a city not within a county, as of the last completed assessment;
 - (3) "Blighted area", an area which:

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10 (a) By reason of the predominance of defective or inadequate street layout, insanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, morals or welfare in its present condition and use; or

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16 (b) Has been declared blighted or found to be a blighted area pursuant to Missouri law including, but not limited to, chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections 99.300 to 99.715, RSMo;

- 19 (4) "Board", if the district is a political subdivision, the board of directors of the district, 20 or if the district is a not-for-profit corporation, the board of directors of such corporation;
- 21 (5) "Director of revenue", the director of the department of revenue of the state of 22 Missouri;
- 23 (6) "District", a community improvement district, established pursuant to sections 24 67.1401 to 67.1571;
 - (7) "Election authority", the election authority having jurisdiction over the area in which the boundaries of the district are located pursuant to chapter 115, RSMo;
 - (8) "Municipal clerk", the clerk of the municipality;
 - (9) "Municipality", any city, village, incorporated town, or county of this state, or in any unincorporated area that is located in any county with a charter form of government and with more than one million inhabitants;
 - (10) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by a district to carry out any of its powers, duties or purposes or to refund outstanding obligations;
 - (11) "Owner", for real property, the individual or individuals or entity or entities who own a fee interest in real property that is located within the district or their legally authorized representative **or representatives**; for business organizations and other entities, the owner shall be deemed to be the individual **or individuals** which [is] **are** legally authorized to represent the entity in regard to the district;
 - (12) "Per capita", one head count applied to each individual, entity or group of individuals or entities having fee ownership of real property within the district whether such individual, entity or group owns one or more parcels of real property in the district as joint tenants, tenants in common, tenants by the entirety or tenants in partnership;
- 43 (13) "Petition", a petition to establish a district as it may be amended in accordance with 44 the requirements of section 67.1421;
 - (14) "Qualified voters",
 - (a) For purposes of elections for approval of real property taxes:
- a. Registered voters; or
- b. If no registered voters reside in the district, the owners of one or more parcels of real property which is to be subject to such real property taxes and is located within the district per the [tax] real estate records [for real property of the county clerk, or the collector of revenue if

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the district is located in a city not within a county] of the recorder of deeds where the district is located, as of the thirtieth day prior to the date of the applicable election;

- (b) For purposes of elections for approval of business license taxes or sales taxes:
- a. Registered voters; or

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- b. If no registered voters reside in the district, the owners of one or more parcels of real property located within the district per the [tax] real estate records [for real property of the county clerk] of the recorder of deeds where the district is located as of the thirtieth day before the date of the applicable election; and
- (c) For purposes of the election of directors of the board, registered voters and owners of real property which is not exempt from assessment or levy of taxes by the district and which is located within the district per the [tax] real estate records [for real property of the county clerk, or the collector of revenue if the district is located in a city not within a county] of the recorder of deeds where the district is located, of the thirtieth day prior to the date of the applicable election; and
- (15) "Registered voters", persons who reside within the district and who are qualified and registered to vote pursuant to chapter 115, RSMo, pursuant to the records of the election authority as of the thirtieth day prior to the date of the applicable election.
- 67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the governing body of the municipality in which the proposed district is located shall hold a public hearing in accordance with section 67.1431 and may adopt an ordinance to establish the proposed district.
- 2. A petition is proper if, based on the [tax] **real estate** records of the [county clerk, or the collector of revenue if the district is located in a city not within a county] **recorder of deeds where the district is located**, as of the time of filing the petition with the municipal clerk, it meets the following requirements:
- (1) It has been signed by property owners collectively owning more than fifty percent by assessed value of the real property within the boundaries of the proposed district;
- 11 (2) It has been signed by more than fifty percent per capita of all owners of real property 12 within the boundaries of the proposed district; and
 - (3) It contains the following information:
- 14 (a) The legal description of the proposed district, including a map illustrating the district boundaries;
 - (b) The name of the proposed district;
- 17 (c) A notice that the signatures of the signers may not be withdrawn later than seven days 18 after the petition is filed with the municipal clerk;

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19 (d) A five-year plan stating a description of the purposes of the proposed district, the 20 services it will provide, the improvements it will make and an estimate of costs of these services 21 and improvements to be incurred;

- (e) A statement as to whether the district will be a political subdivision or a not for profit corporation and if it is to be a not for profit corporation, the name of the not for profit corporation;
- 25 (f) If the district is to be a political subdivision, a statement as to whether the district will 26 be governed by a board elected by the district or whether the board will be appointed by the 27 municipality, and, if the board is to be elected by the district, the names and terms of the initial 28 board may be stated;
- 29 (g) If the district is to be a political subdivision, the number of directors to serve on the 30 board;
 - (h) The total assessed value of all real property within the proposed district;
 - (i) A statement as to whether the petitioners are seeking a determination that the proposed district, or any legally described portion thereof, is a blighted area;
 - (j) The proposed length of time for the existence of the district;
 - (k) The maximum rates of real property taxes, and, business license taxes in the county seat of a county of the first classification without a charter form of government containing a population of at least two hundred thousand, that may be submitted to the qualified voters for approval;
 - (l) The maximum rates of special assessments and respective methods of assessment that may be proposed by petition;
 - (m) The limitations, if any, on the borrowing capacity of the district;
- 42 (n) The limitations, if any, on the revenue generation of the district;
 - (o) Other limitations, if any, on the powers of the district;
- 44 (p) A request that the district be established; and
- 45 (q) Any other items the petitioners deem appropriate; and
- 46 (4) The signature block for each real property owner signing the petition shall be in 47 substantially the following form and contain the following information:
- 49 Owner's telephone number and mailing address:
- 50 If signer is different from owner:
- 52 State basis of legal authority to sign:
- 53 Signer's telephone number and mailing address:

54	If the owner is an individual, state if owner is single or married:
55	If owner is not an individual, state what type of entity:
56	Map and parcel number and assessed value of each tract of real property within the proposed
57	district owned:
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59	By executing this petition, the undersigned represents and warrants that he or she is authorized
60	to execute this petition on behalf of the property owner named immediately above.
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62	Signature of person signing for owner Date
63	STATE OF MISSOURI)
64) ss.
65	COUNTY OF)
66	Before me personally appeared
67	personally known to be the individual described in and who executed the foregoing instrument.
68	WITNESS my hand and official seal this day of
69	(month), (year).
70	
71	Notary Public
72	My Commission Expires:

- 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to exceed ninety days after receipt of the petition, review and determine whether the petition substantially complies with the requirements of subsection 2 of this section. In the event the municipal clerk receives a petition which does not meet the requirements of subsection 2 of this section, the municipal clerk shall, within a reasonable time, return the petition to the submitting party by hand delivery, first class mail, postage prepaid or other efficient means of return and shall specify which requirements have not been met.
- 4. After the close of the public hearing required pursuant to subsection 1 of this section, the governing body of the municipality may adopt an ordinance approving the petition and establishing a district as set forth in the petition and may determine, if requested in the petition, whether the district, or any legally described portion thereof, constitutes a blighted area.
- 5. Amendments to a petition may be made which do not change the proposed boundaries of the proposed district if an amended petition meeting the requirements of subsection 2 of this section is filed with the municipal clerk at the following times and the following requirements have been met:

(1) At any time prior to the close of the public hearing required pursuant to subsection 1 of this section; provided that, notice of the contents of the amended petition is given at the public hearing;

- (2) At any time after the public hearing and prior to the adoption of an ordinance establishing the proposed district; provided that, notice of the amendments to the petition is given by publishing the notice in a newspaper of general circulation within the municipality and by sending the notice via registered certified United States mail with a return receipt attached to the address of record of each owner of record of real property within the boundaries of the proposed district per the [tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county] real estate records of the recorder of deeds where the district is located as of a date no earlier than thirty days and no later than ten days prior to the mailing. Such notice shall be published and mailed not less than ten days prior to the adoption of the ordinance establishing the district;
- (3) At any time after the adoption of any ordinance establishing the district a public hearing on the amended petition is held and notice of the public hearing is given in the manner provided in section 67.1431 and the governing body of the municipality in which the district is located adopts an ordinance approving the amended petition after the public hearing is held.
- 6. Upon the creation of a district, the municipal clerk shall report in writing the creation of such district to the Missouri department of economic development.
 - 67.1451. 1. If a district is a political subdivision, the election and qualifications of members to the district's board of directors shall be in accordance with this section. If a district is a not-for-profit corporation, the election and qualification of members to its board of directors shall be in accordance with chapter 355, RSMo.
 - 2. The district shall be governed by a board consisting of at least five but not more than thirty directors. Each director shall, during his or her entire term, be:
 - (1) At least eighteen years of age; and
 - 8 (2) Be either:
 - 9 (a) An owner, as defined in section 67.1401, of real property or of a business operating within the district; or
 - (b) [If in a home rule city with more than one hundred fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants, a legally authorized representative of an owner of real property located within the district.] If there are less than five owners of real property located within a district, the board may be comprised of up to five legally authorized representatives of any of the owners of real property located within the district or of
 - **a business operating in the district**; or

- 17 (c) A registered voter residing within the district; and
- 18 (3) Any other qualifications set forth in the petition establishing the district.
- 3. If the district is a political subdivision, the board shall be elected or appointed, as provided in the petition.
 - 4. If the board is to be elected, the procedure for election shall be as follows:
 - (1) The municipal clerk shall specify a date on which the election shall occur which date shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall not be later than the fifteenth Tuesday, after the effective date of the ordinance adopted to establish the district;
 - (2) The election shall be conducted in the same manner as provided for in section 67.1551, provided that the published notice of the election shall contain the information required by section 67.1551 for published notices, except that it shall state that the purpose of the election is for the election of directors, in lieu of the information related to taxes;
 - (3) Candidates shall pay the sum of five dollars as a filing fee and shall file not later than the second Tuesday after the effective date of the ordinance establishing the district with the municipal clerk a statement under oath that he or she possesses all of the qualifications set out in this section for a director. Thereafter, such candidate shall have his or her name placed on the ballot as a candidate for director;
 - (4) The director or directors to be elected shall be elected at large. The person receiving the most votes shall be elected to the position having the longest term; the person receiving the second highest votes shall be elected to the position having the next longest term and so forth. For any district formed prior to August 28, 2003, of the initial directors, one-half shall serve for a two-year term, one-half shall serve for a four-year term and if an odd number of directors are elected, the director receiving the least number of votes shall serve for a two-year term, until such director's successor is elected. For any district formed on or after August 28, 2003, for the initial directors, one-half shall serve for a two-year term, and one-half shall serve for the term specified by the district pursuant to subdivision (5) of this subsection, and if an odd number of directors are elected, the director receiving the least number of votes shall serve for a two-year term, until such director's successor is elected, **provided that if the terms of directors cannot be divided in accordance with this section because such directors received the same number of votes, the terms of such directors shall be designated by majority vote of directors at the first meeting thereof;**
 - (5) Successor directors shall be elected in the same manner as the initial directors. The date of the election of successor directors shall be specified by the municipal clerk which date shall be a Tuesday and shall not be later than the date of the expiration of the stated term of the expiring director. Each successor director shall serve a term for the length specified prior to the

election by the district, which term shall be at least three years and not more than four years, and shall continue until such director's successor is elected. In the event of a vacancy on the board of directors, the remaining directors shall elect an interim director to fill the vacancy for the unexpired term.

- 5. If the petition provides that the board is to be appointed by the municipality, such appointments shall be made by the chief elected officer of the municipality with the consent of the governing body of the municipality. For any district formed prior to August 28, 2003, of the initial appointed directors, one-half of the directors shall be appointed to serve for a two-year term and the remaining one-half shall be appointed to serve for a four-year term until such director's successor is appointed; provided that, if there is an odd number of directors, the last person appointed shall serve a two-year term. For any district formed on or after August 28, 2003, of the initial appointed directors, one-half shall be appointed to serve for a two-year term, and one-half shall be appointed to serve for the term specified by the district for successor directors pursuant to this subsection, and if an odd number of directors are appointed, the last person appointed shall serve for a two-year term; provided that each director shall serve until such director's successor is appointed. Successor directors shall be appointed in the same manner as the initial directors and shall serve for a term of years specified by the district prior to the appointment, which term shall be at least three years and not more than four years.
- 6. If the petition states the names of the initial directors, those directors shall serve for the terms specified in the petition and successor directors shall be determined either by the above-listed election process or appointment process as provided in the petition.
- 7. Any director may be removed for cause by a two-thirds affirmative vote of the directors of the board. Written notice of the proposed removal shall be given to all directors prior to action thereon.
- 8. The board is authorized to act on behalf of the district, subject to approval of qualified voters as required in this section; except that, all official acts of the board shall be by written resolution approved by the board.
- 67.1461. 1. Each district shall have all the powers, except to the extent any such power has been limited by the petition approved by the governing body of the municipality to establish the district, necessary to carry out and effectuate the purposes and provisions of sections 67.1401 to 67.1571 including, but not limited to, the following:
- 5 (1) To adopt, amend, and repeal bylaws, not inconsistent with sections 67.1401 to 67.1571, necessary or convenient to carry out the provisions of sections 67.1401 to 67.1571;
 - (2) To sue and be sued;

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8 (3) To make and enter into contracts and other instruments, with public and private 9 entities, necessary or convenient to exercise its powers and carry out its duties pursuant to sections 67.1401 to 67.1571;

- (4) To accept grants, guarantees and donations of property, labor, services, or other things of value from any public or private source;
- 13 (5) To employ or contract for such managerial, engineering, legal, technical, clerical, accounting, or other assistance as it deems advisable;
 - (6) To acquire by purchase, lease, gift, grant, bequest, devise, or otherwise, any real property [within its boundaries], personal property, or any interest in such property;
 - (7) To sell, lease, exchange, transfer, assign, mortgage, pledge, hypothecate, or otherwise encumber or dispose of any real or personal property or any interest in such property;
 - (8) To levy and collect special assessments and taxes as provided in sections 67.1401 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from taxation pursuant to subdivision (5) of section 137.100, RSMo. Those exempt pursuant to subdivision (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections 67.1401 to 67.1571;
 - (9) If the district is a political subdivision, to levy real property taxes and business license taxes in the county seat of a county of the first classification containing a population of at least two hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from taxation pursuant to subdivisions (2) and (5) of section 137.100, RSMo. Those exempt pursuant to subdivisions (2) and (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections 67.1401 to 67.1571;
- 31 (10) If the district is a political subdivision, to levy sales taxes pursuant to sections 32 67.1401 to 67.1571;
- 33 (11) To fix, charge, and collect fees, rents, and other charges for use of any of the following:
 - (a) The district's real property, except for public rights-of-way for utilities;
 - (b) The district's personal property, except in a city not within a county; or
- 37 (c) Any of the district's interests in such real or personal property, except for public rights-of-way for utilities;
- 39 (12) To borrow money from any public or private source and issue obligations and 40 provide security for the repayment of the same as provided in sections 67.1401 to 67.1571;
 - (13) To loan money as provided in sections 67.1401 to 67.1571;

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42 (14) To make expenditures, create reserve funds, and use its revenues as necessary to carry out its powers or duties and the provisions and purposes of sections 67.1401 to 67.1571;

- (15) To enter into one or more agreements with the municipality for the purpose of abating any public nuisance [within the boundaries of the district] including, but not limited to, the stabilization, repair or maintenance or demolition and removal of buildings or structures, provided that the municipality has declared the existence of a public nuisance;
- 48 (16) [Within its boundaries,] To provide assistance to or to construct, reconstruct, install, 49 repair, maintain, **operate**, and equip any of the following public improvements:
 - (a) Pedestrian or shopping malls and plazas;
 - (b) Parks, lawns, trees, and any other landscape;
 - (c) Convention centers, arenas, aquariums, aviaries, and meeting facilities;
- (d) Sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses, traffic signs and signals, utilities, drainage, water, storm and sewer systems, and other site improvements;
 - (e) Parking lots, garages, or other facilities;
- 57 (f) Lakes, dams, and waterways;
- 58 (g) Streetscape, lighting, benches or other seating furniture, trash receptacles, marquees, 59 awnings, canopies, walls, and barriers;
- 60 (h) Telephone and information booths, bus stop and other shelters, rest rooms, and 61 kiosks;
 - (i) Paintings, murals, display cases, sculptures, and fountains;
 - (j) Music, news, and child-care facilities; and
 - (k) Any other useful, necessary, or desired improvement;
 - (17) To dedicate to the municipality, with the municipality's consent, streets, sidewalks, parks, and other real property and improvements located within its boundaries for public use;
 - (18) [Within its boundaries and] With the municipality's consent, to prohibit or restrict vehicular and pedestrian traffic and vendors on streets, alleys, malls, bridges, ramps, sidewalks, and tunnels and to provide the means for access by emergency vehicles to or in such areas;
 - (19) [Within its boundaries,] To operate or to contract for the provision of music, news, **educational,** child-care, or parking facilities, and buses, minibuses, or other modes of transportation;
 - (20) Within its boundaries, to lease space for sidewalk café tables and chairs;
 - (21) [Within its boundaries,] To provide or contract for the provision of security personnel, equipment, or facilities for the protection of property and persons within the boundaries of the district;

77 (22) Within its boundaries, to provide or contract for cleaning, maintenance, and other 78 services to public and private property;

- (23) To produce and promote any tourism, recreational or cultural activity or special event [in] **benefiting** the district by, but not limited to, advertising, decoration of any public place in the district, promotion of such activity and special events, and furnishing music in any public place;
- (24) To support business activity and economic development [in] **benefiting** the district including, but not limited to, the promotion of business activity, development and retention, and the recruitment of developers and businesses;
- (25) To provide or support training programs for employees of businesses within the district;
 - (26) To provide refuse collection and disposal services within the district;
 - (27) To contract for or conduct economic, planning, marketing or other studies;
- (28) To repair, restore, or maintain any abandoned cemetery on public or private land within the district; and
 - (29) To carry out any other powers set forth in sections 67.1401 to 67.1571.
- 2. Each district which is located in a blighted area or which includes a blighted area shall have the following additional powers:
 - (1) Within its blighted area, to contract with any private property owner to demolish and remove, renovate, reconstruct, or rehabilitate any building or structure owned by such private property owner; and
 - (2) To expend its revenues or loan its revenues pursuant to a contract entered into pursuant to this subsection, provided that the governing body of the municipality has determined that the action to be taken pursuant to such contract is reasonably anticipated to remediate the blighting conditions and will serve a public purpose.
 - 3. Each district shall annually reimburse the municipality for the reasonable and actual expenses incurred by the municipality to establish such district and review annual budgets and reports of such district required to be submitted to the municipality; provided that, such annual reimbursement shall not exceed one and one-half percent of the revenues collected by the district in such year.
 - 4. Nothing in sections 67.1401 to 67.1571 shall be construed to delegate to any district any sovereign right of municipalities to promote order, safety, health, morals, and general welfare of the public, except those such police powers, if any, expressly delegated pursuant to sections 67.1401 to 67.1571.

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111 5. The governing body of the municipality establishing the district shall not decrease the level of publicly funded services in the district existing prior to the creation of the district or 112 113 transfer the financial burden of providing the services to the district unless the services at the 114 same time are decreased throughout the municipality, nor shall the governing body discriminate 115 in the provision of the publicly funded services between areas included in such district and areas 116 not so included.

- 67.1521. 1. A district may levy by resolution one or more special assessments against real property within its boundaries, upon receipt of and in accordance with a petition signed by:
- (1) Owners of real property collectively owning more than fifty percent by assessed value of real property within the boundaries of the district which is to be subject to special assessments; and
- (2) More than fifty percent per capita of the owners of all real property within the boundaries of the district which is to be subject to special assessments.
 - 2. The special assessment petition shall be in substantially the following form:
- The (insert name of district) Community Improvement District ("District") shall be authorized to levy special assessments against real property benefited 10 within the District for the purpose of providing revenue for (insert general description of specific service and/or projects) in the district, such special assessments to be levied against each tract, lot or parcel of real property listed below within the district which receives special benefit as a result of such service and/or projects, the cost of which shall be allocated among this property by (insert method of allocation, e.g., per square foot of property, per square foot on each square foot of improvement, or by abutting foot of property abutting streets, roads, highways, parks or other improvements, or any other reasonable method) in an amount not to exceed dollars per (insert unit of (insert date). The tracts of land located in the district which will receive special benefit from this service and/or projects are: (list of properties by common addresses and legal descriptions).
 - 3. The method for allocating such special assessments set forth in the petition may be any reasonable method which results in imposing assessments upon real property benefited in relation to the benefit conferred upon each respective tract, lot or parcel of real property and the cost to provide such benefit.
 - 4. By resolution of the board, the district may levy a special assessment rate lower than the rate ceiling set forth in the petition authorizing the special assessment and may increase such lowered special assessment rate to a level not exceeding the special assessment rate ceiling set

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forth in the petition without further approval of the real property owners; provided that a district imposing a special assessment pursuant to this section may not repeal or amend such special assessment or lower the rate of such special assessment if such repeal, amendment or lower rate will impair the district's ability to pay any liabilities that it has incurred, money that it has borrowed or obligations that it has issued.

- 5. Each special assessment which is due and owing shall constitute a perpetual lien against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed in the same manner as any other special assessment lien as provided in section 88.861, RSMo.
- 6. A separate fund or account shall be created by the district for each special assessment levied and each fund or account shall be identifiable by a suitable title. The proceeds of such assessments shall be credited to such fund or account. Such fund or account shall be used solely to pay the costs incurred in undertaking the specified service or project.
- 7. Upon completion of the specified service or project or both, the balance remaining in the fund or account established for such specified service or project or both shall be returned or credited against the amount of the original assessment of each parcel of property pro rata based on the method of assessment of such special assessment.
- 8. Any funds in a fund or account created pursuant to this section which are not needed for current expenditures may be invested by the board in accordance with applicable laws relating to the investment of funds of the city in which the district is located.
- 9. The authority of the district to levy special assessments shall be independent of the limitations and authorities of the municipality in which it is located; specifically, the provisions of section 88.812, RSMo, shall not apply to any district.
- 67.1545. 1. Any district formed as a political subdivision may impose by resolution a 2 district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats or outboard motors and sales to public utilities. Any sales and use tax imposed pursuant to this 4 section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. Notwithstanding the provisions of section 115.005, 10 11 RSMo, the district may elect to proceed with the election under the provisions of sections 12 115.001 to 115.646, RSMo, or 115.650 to 115.660, RSMo, whether or not registered voters 13 reside within the district. If a majority of the votes cast by the qualified voters on the proposed

14	sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes
15	cast by the qualified voters are opposed to the sales tax, then the resolution is void.
16	2. The ballot shall be substantially in the following form:
17	Shall the
18	Improvement District impose a community improvement districtwide sales and use tax at the
19	maximum rate of (insert amount) for a period of
20	(insert number) years from the date on which such tax is first imposed for the purpose of
21	providing revenue for
22	description of the purpose)?
23	\square YES \square NO
24	
25	If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
26	to the question, place an "X" in the box opposite "NO".
27	3. Upon passage of the resolution described in subsection 1 of this section, in lieu
28	of the election referenced in subsection 1 of this section, if no registered voters reside within reside within reside within reside reside within reside r
29	the district, one hundred percent of the owners of real property in the district, according
30	to real estate records of the recorder of deeds where the district is located as of the date of
31	the submission of the petition to the board of directors of the district as described in this
32	subsection, may authorize a sales and use tax by unanimous petition. Such petition shall
33	include a request that the district impose a sales tax, the maximum rate of the tax, and the
34	maximum duration that the tax is to be imposed. The signature block for each owner
35	signing the petition shall be in substantially the form set forth in subdivision (4) of
36	subsection 2 of section 67.1421 and shall contain the same information. Such petition shall
37	be submitted to the board of directors of the district who shall verify that the signatures
38	thereon represent one hundred percent of the owners of real property in the district. The
39	results of such verification shall be entered into the records of the district, and the date of
40	such entry shall be the equivalent of the date of the election held under subsection 1 of this
41	section.
42	4. Within ten days after the qualified voters have approved the imposition of the sales
43	and use tax, or within ten days after district verification as provided in subsection 3 of this
44	section, the district shall, in accordance with section [32.097] 32.087, RSMo, notify the director
45	of the department of revenue. The sales and use tax authorized by this section shall become

46 effective on the first day of the second calendar quarter after the director of the department of

47 revenue receives notice of the adoption of such tax.

[4.] **5.** The director of the department of revenue shall collect any tax adopted pursuant to this section pursuant to section 32.087, RSMo.

- [5.] **6.** In each district in which a sales and use tax is imposed pursuant to this section, every retailer shall add such additional tax imposed by the district to such retailer's sale price, and when so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.
- [6.] 7. In order to allow retailers to collect and report the sales and use tax authorized by this section as well as all other sales and use taxes required by law in the simplest and most efficient manner possible, a district may establish appropriate brackets to be used in the district imposing a tax pursuant to this section in lieu of the brackets provided in section 144.285, RSMo.
- [7.] **8.** The penalties provided in sections 144.010 to 144.525, RSMo, shall apply to violations of this section.
- [8.] **9.** All revenue received by the district from a sales and use tax imposed pursuant to this section which is designated for a specific purpose shall be deposited into a special trust fund and expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to this section, all funds remaining in the special trust fund shall continue to be used solely for the specific purpose designated in the resolution adopted by the qualified voters. Any funds in such special trust fund which are not needed for current expenditures may be invested by the board of directors pursuant to applicable laws relating to the investment of other district funds.
- [9.] 10. A district may repeal by resolution any sales and use tax imposed pursuant to this section before the expiration date of such sales and use tax unless the repeal of such sales and use tax will impair the district's ability to repay any liabilities the district has incurred, moneys the district has borrowed or obligation the district has issued to finance any improvements or services rendered for the district.
- 67.1551. 1. Notwithstanding the provisions of chapter 115, RSMo, an election for real estate tax pursuant to sections 67.1401 to 67.1571 shall be conducted in accordance with the provisions of this section.
- 2. After the board has passed a resolution for the levy of real property tax and a vote of the qualified voters is required, the board shall provide written notice of such resolution to the election authority. The board shall be entitled to rescind such resolution provided that written notice of such rescission is delivered to the election authority prior to the time the election authority mails the ballots to the qualified voters.

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9 3. Upon receipt of written notice of a district's resolution for the levy of a real property tax the election authority shall:

- (1) Specify a date upon which the election shall occur which date shall be a Tuesday, and shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after the date of the board's passage of the resolution and shall not be on the same day as an election conducted pursuant to the provisions of chapter 115, RSMo;
- (2) Publish notice of the election in a newspaper of general circulation within the municipality two times. The first publication date shall be more than sixty days prior to the date of the election and the second publication date shall be not more than thirty days and not less than ten days prior to the date of the election. The published notice shall include, but not be limited to, the following information:
 - (a) The name and general boundaries of the district;
- (b) The type of tax proposed, its rate, purpose and duration;
 - (c) The date the ballots for the election shall be mailed to qualified voters;
- 23 (d) The date of the election;
 - (e) Qualified voters will consist of:
 - a. Such persons who reside within the district and who are registered voters pursuant to the records of the election authority as of the thirtieth day prior to the date of the election; or
 - b. If no such registered voters reside in the district, the owners of real property located within the district [pursuant to the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county] **per the real estate records of the recorder of deeds where the district is located**, for real property as of the thirtieth day prior to the date of the election;
 - (f) A statement that persons residing in the district shall register to vote with the election authority on or before the thirtieth day prior to the date of the election in order to be a qualified voter for purposes of the election;
 - (g) A statement that the ballot must be returned to the election authority's office in person, or by depositing the ballot in the United States mail addressed to the election authority's office and postmarked, not later than the date of the election; and
 - (h) A statement that any qualified voter that did not receive a ballot in the mail or lost the ballot received in the mail may pick up a mail-in ballot at the election authority's office, specifying the dates and time such ballot will be available and the location of the election authority's office;
- 42 (3) The election authority shall mail to each qualified voter not more than fifteen days 43 and not less than ten days prior to the date of the election together with a notice containing

44	substantially the same information as the published notice and a return addressed envelope
45	directed to the election authority's office with a sworn affidavit on the reverse side of such
46	envelope for the qualified voter's signature. For purposes of mailing ballots to real property
47	owners only one ballot shall be mailed per capita at the address shown on the records of the
48	county clerk, or the collector of revenue if the district is located in a city not within a county.
49	Such affidavit shall be in substantially the following form:
50	FOR REGISTERED VOTERS:
51	I hereby declare under penalties of perjury that I reside in the
52	(insert name) Community Improvement District and I am a registered voter and qualified to vote
53	in this election.
54	
55	Qualified Voter's Signature
56	
57	Printed Name of Qualified Voter
58	FOR REAL PROPERTY OWNERS:
59	I hereby declare under penalty of perjury that I am the owner of real property in the
60	(insert name) Community Improvement District and qualified to vote in this
61	election, or authorized to affix my signature on behalf of the owner (named below) of real
62	property in the (insert name) Community Improvement District which is
63	qualified to vote in this election.
64	
65	Signature
66	
67	Print Name of Real Property Owner
68	If Signer is Different from Owner:
69	Name of Signer:
70	State Basis of Legal Authority to Sign:
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72	All persons or entities having a fee ownership in the property shall sign the ballot. Additional
73	signature pages may be affixed to this ballot to accommodate all required signatures.
74	4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the
75	authorized signature.

5. Mail-in ballots shall be returned to the election authority's office in person, or by depositing the ballot in the United States mail addressed to the election authority's office and postmarked, no later than the date of the election. The election authority shall transmit all voted

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ballots to a team of judges of not less than four, with an equal number from each of the two major political parties. The judges shall be selected by the municipal clerk from lists compiled 80 81 by the election authority. Upon receipt of the voted ballots, the judges shall verify the authenticity of the ballots, canvass the votes, and certify the results. Certification by the election 82 83 judges shall be final and shall be immediately transmitted to the election authority. Any qualified voter who voted in such election may contest the result in the same manner as provided 85 in chapter 115, RSMo.

- 6. The results of the election shall be entered upon the records of the election authority and a certified copy of the election results shall be filed with the municipal clerk, who shall cause the same to be entered upon the records of the municipal clerk.
- 7. The district shall reimburse the election authority for the costs it incurs to conduct an 90 election under this section.