

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 117,
Page 22, Section 67.1303, Line 124, by inserting after all of said section and line, the following:

“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; and

(2) More than fifty percent per capita of the owners of all real property within the
boundaries of the district.

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 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 measure). Such authorization to levy the special assessment
shall expire on (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

1 the rate ceiling set forth in the petition authorizing the special assessment and may increase such
2 lowered special assessment rate to a level not exceeding the special assessment rate ceiling set
3 forth in the petition without further approval of the real property owners; provided that a district
4 imposing a special assessment pursuant to this section may not repeal or amend such special
5 assessment or lower the rate of such special assessment if such repeal, amendment or lower rate
6 will impair the district's ability to pay any liabilities that it has incurred, money that it has
7 borrowed or obligations that it has issued.

8 5. Each special assessment which is due and owing shall constitute a perpetual lien
9 against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed
10 in the same manner as any other special assessment lien as provided in section 88.861 or, at the
11 option of the county collector, and upon certification by the district for collection, each special
12 assessment may be added to the annual real estate tax bill for the property and collected by the
13 county collector in the same manner and procedure for collecting real estate taxes. Each special
14 assessment remaining unpaid on the first day of January annually is delinquent and enforcement
15 of collection of the delinquent bill by the county collector shall be governed by the laws
16 concerning delinquent and back taxes. The lien may be foreclosed in the same manner as a tax
17 upon real property by land tax sale pursuant to Chapter 140 or, if applicable to that county,
18 Chapter 141.

19 6. A separate fund or account shall be created by the district for each special assessment
20 levied and each fund or account shall be identifiable by a suitable title. The proceeds of such
21 assessments shall be credited to such fund or account. Such fund or account shall be used solely
22 to pay the costs incurred in undertaking the specified service or project.

23 7. Upon completion of the specified service or project or both, the balance remaining in
24 the fund or account established for such specified service or project or both shall be returned or
25 credited against the amount of the original assessment of each parcel of property pro rata based on
26 the method of assessment of such special assessment.

27 8. Any funds in a fund or account created pursuant to this section which are not needed
28 for current expenditures may be invested by the board in accordance with applicable laws relating
29 to the investment of funds of the city in which the district is located.

30 9. The authority of the district to levy special assessments shall be independent of the
31 limitations and authorities of the municipality in which it is located; specifically, the provisions of
32 section 88.812 shall not apply to any district.”; and
33

34 Further amend said bill, Page 41, Section 205.205, Line 67, by inserting after all of said section
35 and line, the following:
36

1 “304.200. 1. The chief engineer of the state department of transportation, for good cause
2 shown and when the public safety or public interest so justifies, shall issue special permits for
3 vehicles or equipment exceeding the limitations on width, length, height and weight herein
4 specified, or which are unable to maintain minimum speed limits. Such permits shall be issued
5 only for a single trip or for a definite period, not beyond the date of expiration of the vehicle
6 registration, and shall designate the highways and bridges which may be used pursuant to the
7 authority of such permit.

8 2. The chief engineer of the state department of transportation shall upon proper
9 application and at no charge issue a special permit to any person allowing the movement on state
10 and federal highways of farm products between sunset and sunrise not in excess of fourteen feet in
11 width. Special permits allowing movement of oversize loads of farm products shall allow for
12 movement between sunset and sunrise, subject to appropriate requirements for safety lighting on
13 the load, appropriate limits on load dimensions and appropriate consideration of high traffic
14 density between sunset and sunrise on the route to be traveled. The chief engineer may also issue
15 upon proper application a special permit to any person allowing the movement on the state and
16 federal highways of concrete pump trucks or well-drillers equipment. For the purposes of this
17 section, "farm products" shall have the same meaning as provided in section 400.9-109.

18 3. Rules and regulations for the issuance of special permits shall be prescribed by the state
19 highways and transportation commission and filed with the secretary of state. No rule or portion
20 of a rule promulgated pursuant to the authority of section 304.010 and this section shall become
21 effective unless it has been promulgated pursuant to the provisions of chapter 536.

22 4. The officer in charge of the maintenance of the streets of any municipality may issue
23 such permits for the use of the streets by such vehicles within the limits of such municipalities.

24 5. In order to transport manufactured homes, as defined in section 700.010, on the roads,
25 highways, bridges and other thoroughfares within this state, only the applicable permits required
26 by this section shall be obtained.

27 6. No manufactured home, as defined in section 700.010, shall be transported under this
28 section unless the owner of such manufactured home has paid property taxes on the manufactured
29 home for the taxable year in which the manufactured home is to be transported and for all prior
30 taxable years. For the purposes of this section, in determining the amount of taxes to be paid in
31 the taxable year in which the manufactured home is to be transported, the tax liability shall be the
32 amount paid or owing for the immediate preceding taxable year. If the amount paid exceeds the
33 actual tax liability for such year, the owner shall be entitled to a refund and if the amount paid is
34 less than the actual tax liability, the owner shall be liable for the unpaid portion at the time and in
35 the manner as otherwise provided by law. The owner or title holder of the manufactured home
36 shall obtain, prior to transport under this section, a receipt from the county collector or

1 collector-treasurer showing all property taxes on the manufactured home have been paid. Said
2 receipt shall remain in the possession of anyone issued a permit under this section until the
3 manufactured home has been transported.”; and
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5 Further amend said bill, Page 48, Section 320.416, Line 15, by inserting after all of said section
6 and line, the following:
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8 “[140.660. The state tax commission shall prescribe the forms of all certificates,
9 blanks and books required under the provisions of this law and shall, with the
10 advice of the attorney general, decide all questions that arise in reference to the true
11 construction or interpretation of this law, or any part thereof, with reference to the
12 powers and duties of county or township tax officers, and the decision shall have
13 force and effect until modified or annulled by the judgment or decree of a court of
14 competent jurisdiction.]”; and
15

16 Further amend said bill by amending the title, enacting clause, and intersectional references
17 accordingly.