

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

AMEND House Committee Substitute #2 for Senate Committee Substitute for Senate Bill No. 117, Section 67.1303, Page 18, Line 124, by inserting the following after all of said Line:

“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 the rate ceiling set forth in the petition authorizing the special assessment and may increase such

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

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

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

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

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

29 9. The authority of the district to levy special assessments shall be independent of the  
30 limitations and authorities of the municipality in which it is located; specifically, the provisions of  
31 section 88.812 shall not apply to any district.”; and  
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33 Further amend said bill, Page 24, Section 137.082, Line 86, by inserting after all of said Section  
34 and Line, the following:  
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36 “140.410. In all cases where lands have been or may hereafter be sold for delinquent

1 taxes, penalty, interest and costs due thereon, and a certificate of purchase has been or may  
2 hereafter be issued, it is hereby made the duty of such purchaser, his heirs or assigns, to cause all  
3 subsequent taxes to be paid on the property purchased prior to the issuance of any collector's  
4 deed, and the purchaser shall further cause a deed to be executed and placed on record in the  
5 proper county all within two years from the date of said sale; provided, that on failure of said  
6 purchaser, his heirs or assigns so to do, then and in that case the amount due such purchaser shall  
7 cease to be a lien on said lands so purchased as herein provided. Upon the purchaser's forfeiture  
8 of all rights of the property acquired by the certificate of purchase issued, and including the  
9 nonpayment of all subsequent years' taxes as described in this section, it shall be the  
10 responsibility of the collector to record the cancellation of the certificate of purchase in the office  
11 of the recorder of deeds of the county. Certificates of purchase cannot be assigned to nonresidents  
12 or delinquent taxpayers. However, any person purchasing property at a delinquent land tax sale  
13 who meets the requirements of this section, prior to receiving a collector's deed, shall pay to the  
14 collector the fee necessary for the recording of such [collector] collector's deed to be issued. It  
15 shall be the responsibility of the collector to record the deed before delivering such deed to the  
16 purchaser of the property.”; and

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18 Further amend said bill, Page 51, Section 2, Line 58, by inserting after all of said Section and  
19 Line, the following:

20  
21 “[140.660. The state tax commission shall prescribe the forms of all certificates,  
22 blanks and books required under the provisions of this law and shall, with the  
23 advice of the attorney general, decide all questions that arise in reference to the true  
24 construction or interpretation of this law, or any part thereof, with reference to the  
25 powers and duties of county or township tax officers, and the decision shall have  
26 force and effect until modified or annulled by the judgment or decree of a court of  
27 competent jurisdiction.]”; and

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