

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 726,
Page 7, Section 67.085, Line 22, 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 benefitted 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 benefitted 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

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

6 5. Each special assessment which is due and owing shall constitute a perpetual lien
7 against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed
8 in the same manner as any other special assessment lien as provided in section 88.861.
9 Notwithstanding the provisions of this subsection and section 67.1541 to the contrary, [in any
10 county of the first classification with more than one hundred thirty-five thousand four hundred but
11 fewer than one hundred thirty-five thousand five hundred inhabitants,] the county collector may,
12 upon certification by the district for collection, add each special assessment to the annual real
13 estate tax bill for the property and collect the assessment in the same manner the collector uses for
14 real estate taxes. [In said counties, each] Any special assessment remaining unpaid on the first day
15 of January annually is delinquent and enforcement of collection of the delinquent bill by the
16 county collector shall be governed by the laws concerning delinquent and back taxes. The lien
17 may be foreclosed in the same manner as a tax upon real property by land tax sale under chapter
18 140 or, if applicable to that county, 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 by amending the title, enacting clause, and intersectional references
35 accordingly.