House \_\_\_\_\_\_ Amendment NO. \_\_\_\_

Offered By
AMEND Senate Committee Substitute for Senate Bill No. 315, Page 1, in the Title, Line 3, by deleting the phrase "urban school districts" and inserting in lieu thereof the phrase "political subdivisions"; and
Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said section and line the following:
"67.410. 1. Except as provided in subsection 3 of this section, any ordinance enacted
pursuant to section 67.400 shall:
(1) Set forth those conditions detrimental to the health, safety or welfare of the residents of
the city, town, village, or county the existence of which constitutes a nuisance;
(2) Provide for duties of inspectors with regard to such buildings or structures and shall
provide for duties of the building commissioner or designated officer or officers to supervise all
inspectors and to hold hearings regarding such buildings or structures;
(3) Provide for service of adequate notice of the declaration of nuisance, which notice shall
specify that the property is to be vacated, if such be the case, reconditioned or removed, listing a
reasonable time for commencement; and may provide that such notice be served either by personal
service, or [by certified] mail[,] so long as a signature from the recipient is required for delivery an
<u>a</u> return receipt <u>is</u> requested, but if service cannot be had by either of these modes of service, then
service may be had by publication. The ordinances shall further provide that the owner, occupant,
lessee, mortgagee, agent, and all other persons having an interest in the building or structure as
shown by the land records of the recorder of deeds of the county wherein the land is located shall be
made parties;
(4) Provide that upon failure to commence work of reconditioning or demolition within th
time specified or upon failure to proceed continuously with the work without unnecessary delay, the
building commissioner or designated officer or officers shall call and have a full and adequate
hearing upon the matter, giving the affected parties at least ten days' written notice of the hearing.
Any party may be represented by counsel, and all parties shall have an opportunity to be heard.
After the hearings, if the evidence supports a finding that the building or structure is a nuisance or
detrimental to the health, safety, or welfare of the residents of the city, town, village, or county, the
building commissioner or designated officer or officers shall issue an order making specific findin
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of fact, based upon competent and substantial evidence, which shows the building or structure to be a nuisance and detrimental to the health, safety, or welfare of the residents of the city, town, village, or county and ordering the building or structure to be demolished and removed, or repaired. If the evidence does not support a finding that the building or structure is a nuisance or detrimental to the health, safety, or welfare of the residents of the city, town, village, or county, no order shall be issued;

7 (5) Provide that if the building commissioner or other designated officer or officers issue an 8 order whereby the building or structure is demolished, secured, or repaired, or the property is 9 cleaned up, the cost of performance shall be certified [to the city clerk or officer in charge of finance] 10 by such commissioner or officer, who shall cause a special tax bill or assessment therefor against the property to be prepared and collected by the city collector or other official collecting taxes, unless 11 12 the building or structure is demolished, secured or repaired by a contractor pursuant to an order 13 issued by the city, town, village, or county and such contractor files a mechanic's lien against the 14 property where the dangerous building is located. The contractor may enforce this lien as provided 15 in sections 429.010 to 429.360. Except as provided in subsection 3 of this section, at the request of 16 the taxpayer the tax bill may be paid in installments over a period of not more than ten years. The 17 tax bill from date of its issuance shall be deemed a personal debt against the property owner and shall 18 also be a lien on the property until paid. Whenever there is an expenditure of city, town, village, or 19 county funds to cause the building or structure to be boarded or whenever the property is secured, 20 repaired, or cleaned without necessary permits, all unpaid board-up costs and permit fees, and 21 associated administrative costs, may be added to the real estate taxes of the property. If such costs or 22 fees are added to the annual real estate tax bill for the property and not paid, the real estate taxes shall 23 be considered delinquent, and the collection thereof shall be governed by the laws applicable to delinquent real estate taxes. A city not within a county or a city with a population of at least four 24 25 hundred thousand located in more than one county, notwithstanding any charter provision to the 26 contrary, may, by ordinance, provide that upon determination by the city that a public benefit will be 27 gained the city may discharge the special tax bill, including the costs of tax collection, accrued 28 interest and attorneys fees, if any.

29 2. If there are proceeds of any insurance policy based upon a covered claim payment made 30 for damage or loss to a building or other structure caused by or arising out of any fire, explosion, or 31 other casualty loss, the ordinance may establish a procedure for the payment of up to twenty-five 32 percent of the insurance proceeds, as set forth in this subsection. The order or ordinance shall apply 33 only to a covered claim payment which is in excess of fifty percent of the face value of the policy 34 covering a building or other structure:

(1) The insurer shall withhold from the covered claim payment up to twenty-five percent of
 the covered claim payment, and shall pay such moneys to the city to deposit into an interest-bearing
 account. Any named mortgagee on the insurance policy shall maintain priority over any obligation
 under the order or ordinance;

39 (2) The city or county shall release the proceeds and any interest which has accrued on such
 40 proceeds received under subdivision (1) of this subsection to the insured or as the terms of the policy
 41 and endorsements thereto provide within thirty days after receipt of such insurance moneys, unless

1 the city or county has instituted legal proceedings under the provisions of subdivision (5) of

2 subsection 1 of this section. If the city or county has proceeded under the provisions of subdivision

3 (5) of subsection 1 of this section, all moneys in excess of that necessary to comply with the

4 provisions of subdivision (5) of subsection 1 of this section for the removal, securing, repair and

5 cleanup of the building or structure, and the lot on which it is located, less salvage value, shall be6 paid to the insured;

(3) If there are no proceeds of any insurance policy as set forth in this subsection, at the
request of the taxpayer, the tax bill may be paid in installments over a period of not more than ten
years. The tax bill from date of its issuance shall be a lien on the property until paid;

(4) This subsection shall apply to fire, explosion, or other casualty loss claims arising on all
 buildings and structures;

(5) This subsection does not make the city or county a party to any insurance contract, and
the insurer is not liable to any party for any amount in excess of the proceeds otherwise payable
under its insurance policy.

15 3. The governing body of any city not within a county and the governing body of any city 16 with a population of three hundred fifty thousand or more inhabitants which is located in more than 17 one county may enact their own ordinances pursuant to section 67.400 and are exempt from 18 subsections 1 and 2 of this section.

4. Notwithstanding the provisions of section 82.300, any city may prescribe and enforce and
collect fines and penalties for a breach of any ordinance enacted pursuant to section 67.400 or this
section and to punish the violation of such ordinance by a fine or imprisonment, or by both fine and
imprisonment. Such fine may not exceed one thousand dollars, unless the owner of the property is
not also a resident of the property, then such fine may not exceed two thousand dollars.

24 5. The ordinance may also provide that a city not within a county or a city with a population 25 of at least three hundred fifty thousand located in more than one county may seek to recover the cost 26 of demolition prior to the occurrence of demolition, as described in this subsection. The ordinance 27 may provide that if the building commissioner or other designated officer or officers issue an order 28 whereby the building or structure is ordered to be demolished, secured or repaired, and the owner has 29 been given an opportunity for a hearing to contest such order, then the building commissioner or 30 other designated officer or officers may solicit no less than two independent bids for such demolition 31 work. The amount of the lowest bid, including offset for salvage value, if any, plus reasonable anticipated costs of collection, including attorney's fees, shall be certified to the city clerk or officer 32 33 in charge of finance, who shall cause a special tax bill to be issued against the property owner to be 34 prepared and collected by the city collector or other official collecting taxes. The municipal clerk or 35 other officer in charge of finance shall discharge the special tax bill upon documentation by the 36 property owner of the completion of the ordered repair or demolition work. Upon determination by 37 the municipal clerk or other officer in charge of finance that a public benefit is secured prior to 38 payment of the special tax bill, the municipal clerk or other officer in charge of finance may 39 discharge the special tax bill upon the transfer of the property. The payment of the special tax bill 40 shall be held in an interest-bearing account. Upon full payment of the special tax bill, the building commissioner or other designated officer or officers shall, within one hundred twenty days 41

1 thereafter, cause the ordered work to be completed, and certify the actual cost thereof, including the 2 cost of tax bill collection and attorney's fees, to the city clerk or other officer in charge of finance 3 who shall, if the actual cost differs from the paid amount by greater than two percent of the paid 4 amount, refund the excess payment, if any, to the payor, or if the actual amount is greater, cause a 5 special tax bill or assessment for the difference against the property to be prepared and collected by 6 the city collector or other official collecting taxes. If the building commissioner or other designated officer or officers shall not, within one hundred twenty days after full payment, cause the ordered 7 8 work to be completed, then the full amount of the payment, plus interest, shall be repaid to the payor. 9 Except as provided in subsection 2 of this section, at the request of the taxpayer the tax bill for the 10 difference may be paid in installments over a period of not more than ten years. The tax bill for the 11 difference from the date of its issuance shall be deemed a personal debt against the property owner 12 and shall also be a lien on the property until paid.

13 94.579. 1. The governing body of any home rule city with more than one hundred fifty-one 14 thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants is 15 hereby authorized to impose, by order or ordinance, a sales tax on all retail sales made within the city 16 which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed 17 one percent, and shall be imposed solely for the purpose of providing revenues for the operation of 18 public safety departments, including police and fire departments, and for pension programs, and 19 health care for employees and pensioners of the public safety departments. The tax authorized in this 20 section shall be in addition to all other sales taxes imposed by law, and shall be stated separately 21 from all other charges and taxes. The order or ordinance shall not become effective unless the 22 governing body of the city submits to the voters residing within the city at a state general, primary, or 23 special election a proposal to authorize the governing body of the city to impose a tax under this 24 section. If the tax authorized in this section is not approved by the voters, then the city shall have an 25 additional year during which to meet its required contribution payment beyond the time period 26 described in section 105.683. If the city meets its required contribution payment in this time, then, 27 notwithstanding the provisions of section 105.683 to the contrary, the delinquency shall not 28 constitute a lien on the funds of the political subdivision, the board of such plan shall not be 29 authorized to compel payment by application for writ of mandamus, and the state treasurer and the 30 director of the department of revenue shall not withhold twenty-five percent of the certified 31 contribution deficiency from the total moneys due the political subdivision from the state. The one-year extension shall only be available to the city on a one-time basis. 32 33 2. The ballot of submission for the tax authorized in this section shall be in substantially the 34 following form: 35 Shall ...... (insert the name of the city) impose a sales tax at a rate of ....... (up to 36 one) percent, solely for the purpose of providing revenues for the operation of public safety 37 departments of the city? 38  $\Box$  YES  $\square$  NO

39 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to

- 40 the question, place an "X" in the box opposite "NO".
- 41 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of

1 the question, then the tax shall become effective on the first day of the second calendar quarter 2 immediately following notification to the department of revenue. If a majority of the votes cast on 3 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not

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- become effective unless and until the question is resubmitted under this section to the qualified 5 voters and such question is approved by a majority of the qualified voters voting on the question.
- 6 3. All revenue collected under this section by the director of the department of revenue on 7 behalf of any city, except for one percent for the cost of collection which shall be deposited in the 8 state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and 9 shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used solely for the 10 designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be 11 commingled with any funds of the state. The director may make refunds from the amounts in the 12 trust fund and credited to the city for erroneous payments and overpayments made, and may redeem 13 dishonored checks and drafts deposited to the credit of such city. Any funds in the special trust fund 14 which are not needed for current expenditures shall be invested in the same manner as other funds 15 are invested. Any interest and moneys earned on such investments shall be credited to the fund. The 16 director shall keep accurate records of the amounts in the fund, and such records shall be open to the 17 inspection of the officers of such city and to the public. Not later than the tenth day of each month, 18 the director shall distribute all moneys deposited in the fund during the preceding month to the city. 19 Such funds shall be deposited with the treasurer of the city, and all expenditures of moneys from the 20 fund shall be by an appropriation ordinance enacted by the governing body of the city.
- 21 4. On or after the effective date of the tax, the director of revenue shall be responsible for the 22 administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 23 shall apply. In order to permit sellers required to collect and report the sales tax to collect the 24 amount required to be reported and remitted, but not to change the requirements of reporting or 25 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the 26 governing body of the city may authorize the use of a bracket system similar to that authorized in 27 section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be 28 used where this tax is imposed and shall apply to all taxable transactions. Beginning with the 29 effective date of the tax, every retailer in the city shall add the sales tax to the sale price, and this tax 30 shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same 31 manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer. 32
- 33 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and 34 section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 35 36 144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax 37 permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the 38 administration and collection of the state sales tax shall satisfy the requirements of this section, and 39 no additional permit or exemption certificate or retail certificate shall be required; except that, the 40 director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All 41 discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes

are hereby allowed and made applicable to the tax. The penalties for violations provided in section 1 2 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If 3 any person is delinquent in the payment of the amount required to be paid under this section, or in 4 the event a determination has been made against the person for the tax and penalties under this 5 section, the limitation for bringing suit for the collection of the delinquent tax and penalties shall be 6 the same as that provided in sections 144.010 to 144.525. 7 6. The governing body of any city that has adopted the sales tax authorized in this section 8 may submit the question of repeal of the tax to the voters on any date available for elections for the 9 city. The ballot of submission shall be in substantially the following form: 10 Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of ....... (up to one) percent for the purpose of providing revenues for the operation of public 11 12 safety departments of the city? 13  $\Box$  YES  $\square$  NO If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to 14 15 the question, place an "X" in the box opposite "NO". 16 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of 17 repeal, that repeal shall become effective on December thirty-first of the calendar year in which such 18 repeal was approved. 19 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to 20 the repeal, then the sales tax authorized in this section shall remain effective until the question is 21 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the 22 qualified voters voting on the question. 23 7. The governing body of any city that has adopted the sales tax authorized in this section 24 shall submit the question of [repeal] continuation of the tax to the voters every five years from the 25 date of its inception on a date available for elections for the city. The ballot of submission shall be in 26 substantially the following form: 27 Shall ...... (insert the name of the city) [repeal the] <u>continue collecting</u> 28 a sales tax imposed at a rate of ...... (up to one) percent for the purpose of providing revenues for 29 the operation of public safety departments of the city? 30  $\square$  YES  $\square$  NO 31 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO". 32 33 If a majority of the votes cast on the question by the qualified voters voting thereon are [in favor of 34 repeal, that] opposed to continuation, repeal shall become effective on December thirty-first of the 35 calendar year in which such [repeal was] continuation was failed to be approved. If a majority of the 36 votes cast on the question by the qualified voters voting thereon are [opposed to the repeal] in favor 37 of continuation, then the sales tax authorized in this section shall remain effective until the question 38 is resubmitted under this section to the qualified voters and [the repeal is] continuation fails to be 39 approved by a majority of the qualified voters voting on the question. 40 8. Whenever the governing body of any city that has adopted the sales tax authorized in this 41 section receives a petition, signed by a number of registered voters of the city equal to at least two

- 1 percent of the number of registered voters of the city voting in the last gubernatorial election, calling
- 2 for an election to repeal the sales tax imposed under this section, the governing body shall submit to
- 3 the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by
- 4 the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on
- 5 December thirty-first of the calendar year in which such repeal was approved. If a majority of the
- 6 votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the
- 7 sales tax authorized in this section shall remain effective until the question is resubmitted under this
- 8 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
- 9 on the question.
- 9. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the city shall notify the
- 12 director of the department of revenue of the action at least ninety days before the effective date of the
- 13 repeal and the director may order retention in the trust fund, for a period of one year, of two percent
- 14 of the amount collected after receipt of such notice to cover possible refunds or overpayment of the
- 15 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
- 16 year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the
- 17 balance in the account to the city and close the account of that city. The director shall notify each
- 18 city of each instance of any amount refunded or any check redeemed from receipts due the city."; and
- 19

20 Further amend said bill by amending the title, enacting clause, and intersectional references

21 accordingly.