

FIRST REGULAR SESSION

HOUSE BILL NO. 1004

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FITZWATER.

2148H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 137.073, RSMo, and to enact in lieu thereof one new section relating to the assessment of certain properties that are exempt from ad valorem taxes.

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

Section A. Section 137.073, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.073, to read as follows:

137.073. 1. As used in this section, the following terms mean:

(1) "General reassessment", changes in value, entered in the assessor's books, of a substantial portion of the parcels of real property within a county resulting wholly or partly from reappraisal of value or other actions of the assessor or county equalization body or ordered by the state tax commission or any court;

(2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax rate authorized by election, including bond interest and sinking fund;

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year ~~[pursuant to]~~ **under** subsection 2 of section 163.021, less all adjustments required ~~[pursuant to]~~ **under** Article X, Section 22 of the ~~[Missouri]~~ **of Missouri** Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political subdivision as provided in this section;

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.

18 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
19 ad valorem levies on all classes of property, including state-assessed property, in the immediately
20 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not
21 collected in the fiscal year, and plus an additional allowance for the revenue which would have
22 been collected from property which was annexed by such political subdivision but which was
23 not previously used in determining tax revenue ~~[pursuant to]~~ **under** this section. The term "tax
24 revenue" shall not include any receipts from ad valorem levies on any property of a railroad
25 corporation or a public utility, as these terms are defined in section 386.020, which were assessed
26 by the assessor of a county or city in the previous year but are assessed by the state tax
27 commission in the current year. All school districts and those counties levying sales taxes
28 ~~[pursuant to]~~ **under** chapter 67 shall include in the calculation of tax revenue an amount
29 equivalent to that by which they reduced property tax levies as a result of sales tax ~~[pursuant to]~~
30 **under** section 67.505 and section 164.013 ~~[or as excess home dock city or county fees as~~
31 ~~provided in subsection 4 of section 313.820]~~ in the immediately preceding fiscal year but not
32 including any amount calculated to adjust for prior years. For purposes of political subdivisions
33 which were authorized to levy a tax in the prior year but which did not levy such tax or levied
34 a reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated
35 by law, shall mean the revenues equal to the amount that would have been available if the
36 voluntary rate reduction had not been made.

37 2. Whenever changes in assessed valuation are entered in the assessor's books for any
38 personal property, in the aggregate, or for any subclass of real property as such subclasses are
39 established in **Article X**, Section 4(b) ~~[of Article X]~~ of the ~~[Missouri]~~ **Constitution of Missouri**
40 and defined in section 137.016, the county clerk in all counties and the assessor of St. Louis City
41 shall notify each political subdivision wholly or partially within the county or St. Louis City of
42 the change in valuation of each subclass of real property, individually, and personal property, in
43 the aggregate, exclusive of new construction and improvements. All political subdivisions shall
44 immediately revise the applicable rates of levy for each purpose for each subclass of real
45 property, individually, and personal property, in the aggregate, for which taxes are levied to the
46 extent necessary to produce from all taxable property, exclusive of new construction and
47 improvements, substantially the same amount of tax revenue as was produced in the previous
48 year for each subclass of real property, individually, and personal property, in the aggregate,
49 except that the rate shall not exceed the greater of the most recent voter-approved rate or the
50 most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section.
51 Any political subdivision that has received approval from voters for a tax increase after August
52 27, 2008, may levy a rate to collect substantially the same amount of tax revenue as the amount
53 of revenue that would have been derived by applying the voter-approved increased tax rate

54 ceiling to the total assessed valuation of the political subdivision as most recently certified by
55 the city or county clerk on or before the date of the election in which such increase is approved,
56 increased by the percentage increase in the consumer price index, as provided by law, except that
57 the rate shall not exceed the greater of the most recent voter-approved rate or the most recent
58 voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such tax
59 revenue shall not include any receipts from ad valorem levies on any real property which was
60 assessed by the assessor of a county or city in such previous year but is assessed by the assessor
61 of a county or city in the current year in a different subclass of real property. Where the taxing
62 authority is a school district for the purposes of revising the applicable rates of levy for each
63 subclass of real property, the tax revenues from state-assessed railroad and utility property shall
64 be apportioned and attributed to each subclass of real property based on the percentage of the
65 total assessed valuation of the county that each subclass of real property represents in the current
66 taxable year. As provided in **Article X**, Section 22 ~~[of Article X]~~ of the ~~[constitution]~~
67 **Constitution of Missouri**, a political subdivision may also revise each levy to allow for
68 inflationary assessment growth occurring within the political subdivision. The inflationary
69 growth factor for any such subclass of real property or personal property shall be limited to the
70 actual assessment growth in such subclass or class, exclusive of new construction and
71 improvements, and exclusive of the assessed value on any real property which was assessed by
72 the assessor of a county or city in the current year in a different subclass of real property, but not
73 to exceed the consumer price index or five percent, whichever is lower. Should the tax revenue
74 of a political subdivision from the various tax rates determined in this subsection be different
75 than the tax revenue that would have been determined from a single tax rate as calculated
76 pursuant to the method of calculation in this subsection prior to January 1, 2003, then the
77 political subdivision shall revise the tax rates of those subclasses of real property, individually,
78 and/or personal property, in the aggregate, in which there is a tax rate reduction, ~~[pursuant to]~~
79 **under** the provisions of this subsection. Such revision shall yield an amount equal to such
80 difference and shall be apportioned among such subclasses of real property, individually, and/or
81 personal property, in the aggregate, based on the relative assessed valuation of the class or
82 subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each
83 class or subclass shall be made by computing the percentage of current year adjusted assessed
84 valuation of each class or subclass with a tax rate reduction to the total current year adjusted
85 assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting
86 percentages by the revenue difference between the single rate calculation and the calculations
87 ~~[pursuant to]~~ **under** this subsection and dividing by the respective adjusted current year assessed
88 valuation of each class or subclass to determine the adjustment to the rate to be levied upon each
89 class or subclass of property. The adjustment computed herein shall be multiplied by one

90 hundred, rounded to four decimals in the manner provided in this subsection, and added to the
91 initial rate computed for each class or subclass of property. For school districts that levy separate
92 tax rates on each subclass of real property and personal property in the aggregate, if voters
93 approved a ballot before January 1, 2011, that presented separate stated tax rates to be applied
94 to the different subclasses of real property and personal property in the aggregate, or increases
95 the separate rates that may be levied on the different subclasses of real property and personal
96 property in the aggregate by different amounts, the tax rate that shall be used for the single tax
97 rate calculation shall be a blended rate, calculated in the manner provided under subdivision (1)
98 of subsection 6 of this section. Notwithstanding any provision of this subsection to the contrary,
99 no revision to the rate of levy for personal property shall cause such levy to increase over the levy
100 for personal property from the prior year.

101 3. (1) Where the taxing authority is a school district, it shall be required to revise the
102 rates of levy to the extent necessary to produce from all taxable property, including state-assessed
103 railroad and utility property, which shall be separately estimated in addition to other data
104 required in complying with section 164.011, substantially the amount of tax revenue permitted
105 in this section. In the year following tax rate reduction, the tax rate ceiling may be adjusted to
106 offset such district's reduction in the apportionment of state school moneys due to its reduced tax
107 rate. However, in the event any school district, in calculating a tax rate ceiling [~~pursuant to~~]
108 **under** this section, requiring the estimating of effects of state-assessed railroad and utility
109 valuation or loss of state aid, discovers that the estimates used result in receipt of excess
110 revenues, which would have required a lower rate if the actual information had been known, the
111 school district shall reduce the tax rate ceiling in the following year to compensate for the excess
112 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

113 (2) For any political subdivision which experiences a reduction in the amount of assessed
114 valuation relating to a prior year, due to decisions of the state tax commission or a court
115 [~~pursuant to~~] **under** sections 138.430 to 138.433, or due to clerical errors or corrections in the
116 calculation or recordation of any assessed valuation:

117 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
118 taxes to compensate for the reduction in assessed value occurring after the political subdivision
119 calculated the tax rate ceiling for the particular subclass of real property or for personal property,
120 in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the
121 time of the next calculation of the tax rate for the particular subclass of real property or for
122 personal property, in the aggregate, after the reduction in assessed valuation has been determined
123 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as
124 it would have been had the corrected or finalized assessment been available at the time of the
125 prior calculation;

(b) In addition, for up to three years following the determination of the reduction in assessed valuation as a result of circumstances defined in this subdivision, such political subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected or finalized assessment been available at the time of the prior calculation.

4. (1) In order to implement the provisions of this section and **Article X**, Section 22 [~~of Article X~~] of the Constitution of Missouri, the term improvements shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes [~~pursuant to~~] **under** sections 99.800 to 99.865, sections 135.200 to 135.255, [~~and~~] section 353.110, **or any other provision of law providing for the total or partial exemption of ad valorem taxes** shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented [~~pursuant to~~] **under** subsection 15 of section 137.115, the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and **Article X**, Section 22 [~~, Article X,~~] **of the** Constitution of Missouri. In addition, the state tax commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on February first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and **Article X**, Section 22 [~~of Article X~~] of the Constitution of Missouri. For purposes of implementing the provisions of

162 this section and **Article X**, Section 22 ~~[of Article X]~~ of the ~~[Missouri]~~ Constitution of **Missouri**,
163 the term "property" means all taxable property, including state-assessed property.

164 (2) Each political subdivision required to revise rates of levy ~~[pursuant to]~~ **under** this
165 section or **Article X**, Section 22 ~~[of Article X]~~ of the Constitution of Missouri shall calculate
166 each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each
167 provision for tax rate revision provided in this section and **Article X**, Section 22 ~~[of Article X]~~
168 of the Constitution of Missouri, separately and without regard to annual tax rate reductions
169 provided in section 67.505 and section 164.013. Each political subdivision shall set each tax rate
170 it is authorized to levy using the calculation that produces the lowest tax rate ceiling. It is further
171 the intent of the general assembly, ~~[pursuant to]~~ **under** the authority of **Article X**, Section 10(c)
172 ~~[of Article X]~~ of the Constitution of Missouri, that the provisions of such section be applicable
173 to tax rate revisions mandated ~~[pursuant to]~~ **under** ~~[Section 22 of]~~ **Article X**, **Section 22** of the
174 Constitution of Missouri as to reestablishing tax rates as revised in subsequent years,
175 enforcement provisions, and other provisions not in conflict with **Article X**, Section 22 ~~[of~~
176 ~~Article X]~~ of the Constitution of Missouri. Annual tax rate reductions provided in section 67.505
177 and section 164.013 shall be applied to the tax rate as established ~~[pursuant to]~~ **under** this
178 section and ~~[Section 22 of]~~ **Article X**, **Section 22** of the Constitution of Missouri, unless
179 otherwise provided by law.

180 5. (1) In all political subdivisions, the tax rate ceiling established ~~[pursuant to]~~ **under**
181 this section shall not be increased unless approved by a vote of the people. Approval of the
182 higher tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate
183 requires approval by more than a simple majority ~~[pursuant to]~~ **under** any provision of law or
184 the ~~[constitution]~~ **Constitution of Missouri**, the tax rate increase must receive approval by at
185 least the majority required.

186 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
187 added to the tax rate ceiling as calculated ~~[pursuant to]~~ **under** this section to the extent the total
188 rate does not exceed any maximum rate prescribed by law. If a ballot question presents a stated
189 tax rate for approval rather than describing the amount of increase in the question, the stated tax
190 rate approved shall be adjusted as provided in this section and, so adjusted, shall be the current
191 tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when
192 applied to the current total assessed valuation of the political subdivision, excluding new
193 construction and improvements since the date of the election approving such increase, the
194 revenue derived from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue
195 which would have been derived by applying the voter-approved increased tax rate ceiling to total
196 assessed valuation of the political subdivision, as most recently certified by the city or county
197 clerk on or before the date of the election in which such increase is approved, increased by the

percentage increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed in this section to yield the sum of: the amount of revenue that would be derived by applying such voter-approved increased rate to the total assessed valuation, as most recently certified by the city or county clerk on or before the date of the election in which such increase was approved, increased by the percentage increase in the consumer price index, as provided by law, from the date of the election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

(3) The governing body of any political subdivision may levy a tax rate lower than its tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval in the manner provided under subdivision (4) of this subsection. Nothing in this section shall be construed as prohibiting a political subdivision from voluntarily levying a tax rate lower than that which is required under the provisions of this section or from seeking voter approval of a reduction to such political subdivision's tax rate ceiling.

(4) In a year of general reassessment, a governing body whose tax rate is lower than its tax rate ceiling shall revise its tax rate ~~[pursuant to]~~ **under** the provisions of subsection 4 of this section as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such governing body intends to increase its tax rate, the governing body shall conduct a public hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling solely due to a reduction required by law resulting from sales tax collections. The provisions of this subdivision shall not apply to any political subdivision which has received voter approval for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.

6. (1) For the purposes of calculating state aid for public schools ~~[pursuant to]~~ **under** section 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first determining the total tax revenue of the property within the jurisdiction of the taxing authority, which amount shall be equal to the sum of the products of multiplying the assessed valuation of each class and subclass of property by the corresponding tax rate for such class or subclass, then dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school district, such blended rate shall also be used by such school district

233 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151
234 and for apportioning the tax rate by purpose.

235 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
236 of the county commission in the county or counties where the tax rate applies of its tax rate
237 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
238 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
239 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth
240 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to
241 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a
242 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next
243 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,
244 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate
245 complies with Missouri law. All forms for the calculation of rates ~~[pursuant to]~~ **under** this
246 section shall be promulgated as a rule and shall not be incorporated by reference. The state
247 auditor shall promulgate rules for any and all forms for the calculation of rates ~~[pursuant to]~~
248 **under** this section which do not currently exist in rule form or that have been incorporated by
249 reference. In addition, each taxing authority proposing to levy a tax rate for debt service shall
250 provide data, in such form as shall be prescribed by the state auditor by rule, substantiating the
251 tax rate for debt service complies with Missouri law. A tax rate proposed for annual debt service
252 requirements will be prima facie valid if, after making the payment for which the tax was levied,
253 bonds remain outstanding and the debt fund reserves do not exceed the following year's
254 payments. The county clerk shall keep on file and available for public inspection all such
255 information for a period of three years. The clerk shall, within three days of receipt, forward a
256 copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any
257 substantiating data to the state auditor. The state auditor shall, within fifteen days of the date of
258 receipt, examine such information and return to the county clerk his or her findings as to
259 compliance of the tax rate ceiling with this section and as to compliance of any proposed tax rate
260 for debt service with Missouri law. If the state auditor believes that a taxing authority's proposed
261 tax rate does not comply with Missouri law, then the state auditor's findings shall include a
262 recalculated tax rate, and the state auditor may request a taxing authority to submit
263 documentation supporting such taxing authority's proposed tax rate. The county clerk shall
264 immediately forward a copy of the auditor's findings to the taxing authority and shall file a copy
265 of the findings with the information received from the taxing authority. The taxing authority
266 shall have fifteen days from the date of receipt from the county clerk of the state auditor's
267 findings and any request for supporting documentation to accept or reject in writing the rate
268 change certified by the state auditor and to submit all requested information to the state auditor.

269 A copy of the taxing authority's acceptance or rejection and any information submitted to the
270 state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change
271 certified by the state auditor and the state auditor does not receive supporting information which
272 justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor
273 shall refer the perceived violations of such taxing authority to the attorney general's office and
274 the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from
275 levying a violative tax rate.

276 (3) In the event that the taxing authority incorrectly completes the forms created and
277 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing
278 authority may submit amended forms with an explanation for the needed changes. If such
279 amended forms are filed under regulations prescribed by the state auditor, the state auditor shall
280 take into consideration such amended forms for the purposes of this subsection.

281 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political
282 subdivision has complied with the foregoing provisions of this section.

283 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
284 with the provisions of this section, the taxpayer may make a formal complaint with the
285 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within
286 ten days of the filing of the complaint, the taxpayer may bring a civil action ~~[pursuant to]~~ **under**
287 this section and institute an action as representative of a class of all taxpayers within a taxing
288 authority if the class is so numerous that joinder of all members is impracticable, if there are
289 questions of law or fact common to the class, if the claims or defenses of the representative
290 parties are typical of the claims or defenses of the class, and if the representative parties will
291 fairly and adequately protect the interests of the class. In any class action maintained ~~[pursuant~~
292 ~~to]~~ **under** this section, the court may direct to the members of the class a notice to be published
293 at least once each week for four consecutive weeks in a newspaper of general circulation
294 published in the county where the civil action is commenced and in other counties within the
295 jurisdiction of a taxing authority. The notice shall advise each member that the court will
296 exclude him or her from the class if he or she so requests by a specified date, that the judgment,
297 whether favorable or not, will include all members who do not request exclusion, and that any
298 member who does not request exclusion may, if he or she desires, enter an appearance. In any
299 class action brought ~~[pursuant to]~~ **under** this section, the court, in addition to the relief requested,
300 shall assess against the taxing authority found to be in violation of this section the reasonable
301 costs of bringing the action, including reasonable attorney's fees, provided no attorney's fees shall
302 be awarded any attorney or association of attorneys who receive public funds from any source
303 for their services. Any action brought ~~[pursuant to]~~ **under** this section shall be set for hearing
304 as soon as practicable after the cause is at issue.

305 9. If in any action, including a class action, the court issues an order requiring a taxing
306 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
307 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
308 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
309 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or
310 otherwise contested. The part of the taxes paid erroneously is the difference in the amount
311 produced by the original levy and the amount produced by the revised levy. The township or
312 county collector of taxes or the collector of taxes in any city shall refund the amount of the tax
313 erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this
314 section shall make available to the collector all funds necessary to make refunds ~~[pursuant to]~~
315 **under** this subsection. No taxpayer shall receive any interest on any money erroneously paid by
316 him or her ~~[pursuant to]~~ **under** this subsection. Effective in the 1994 tax year, nothing in this
317 section shall be construed to require a taxing authority to refund any tax erroneously paid prior
318 to or during the third tax year preceding the current tax year.

319 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is
320 created under the authority delegated in this section shall become effective only if it complies
321 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
322 This section and chapter 536 are nonseverable and if any of the powers vested with the general
323 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
324 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and
325 any rule proposed or adopted after August 28, 2004, shall be invalid and void.

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