

House _____ Amendment NO. _____

Offered By

1 AMEND House Substitute for House Committee Substitute for Senate Substitute No. 2 for Senate
2 Committee Substitute for Senate Bill No. 96, Page 5, Section 67.1421, Line 141, by inserting after
3 said section and line the following:
4

5 "67.1521. 1. A district may levy by resolution one or more special assessments against real
6 property within its boundaries, upon receipt of and in accordance with a petition signed by:

7 (1) Owners of real property collectively owning more than fifty percent by assessed value of
8 real property within the boundaries of the district; and

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

11 2. The special assessment petition shall be in substantially the following form:

12 The _____ (insert name of district) Community Improvement District ("District") shall be
13 authorized to levy special assessments against real property benefitted within the district for
14 the purpose of providing revenue for _____ (insert general description of specific service
15 and/or projects) in the district, such special assessments to be levied against each tract, lot or
16 parcel of real property listed below within the district which receives special benefit as a
17 result of such service and/or projects, the cost of which shall be allocated among this
18 property by _____ (insert method of allocation, e.g., per square foot of property, per square
19 foot on each square foot of improvement, or by abutting foot of property abutting streets,
20 roads, highways, parks or other improvements, or any other reasonable method) in an
21 amount not to exceed _____ dollars per (insert unit of measure). Such authorization to levy
22 the special assessment shall expire on _____ (insert date). The tracts of land located in the
23 district which will receive special benefit from this service and/or projects are: _____ (list
24 of properties by common addresses and legal descriptions).

25 3. The method for allocating such special assessments set forth in the petition may be any
26 reasonable method which results in imposing assessments upon real property benefitted in relation
27 to the benefit conferred upon each respective tract, lot or parcel of real property and the cost to
28 provide such benefit.

29 4. By resolution of the board, the district may levy a special assessment rate lower than the
30 rate ceiling set forth in the petition authorizing the special assessment and may increase such

Action Taken _____ Date _____

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

5. Each special assessment which is due and owing shall constitute a perpetual lien against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed in the same manner as any other special assessment lien as provided in section 88.861. Notwithstanding the provisions of this subsection and section 67.1541 to the contrary, the county collector may, upon certification by the district for collection, add each special assessment to the annual real estate tax bill for the property and collect the assessment in the same manner the collector uses for real estate taxes. Any special assessment remaining unpaid on the first day of January annually is delinquent and enforcement of collection of the delinquent bill by the county collector shall be governed by the laws concerning delinquent and back taxes. The lien may be foreclosed in the same manner as a tax upon real property by land tax sale under chapter 140 or, if applicable to that county, chapter 141.

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

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

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

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

10. Notwithstanding any provision of this section to the contrary, all property owned by an entity that is exempt from taxation pursuant to 26 U.S.C. Section 501(c) shall be exempt from any property tax or special assessment levied by a district."; and

Further amend said bill, Page 10, Section 238.225, Line 30, by inserting after said section and line the following:

"238.230. 1. If approved by:

(1) A majority of the qualified voters voting on the question in the district; or

(2) The owners of record of all of the real property located within the district who shall indicate their approval by signing a special assessment petition;

the district may make one or more special assessments for those project improvements which specially benefit the properties within the district. Improvements which may confer special benefits within a district include but are not limited to improvements which are intended primarily to serve traffic originating or ending within the district, to reduce local traffic congestion or circuity of travel, or to improve the safety of motorists or pedestrians within the district.

2. The ballot question shall be substantially in the following form:

Shall the _____ Transportation Development District be authorized to levy special assessments against property benefitted within the district for the purpose of providing revenue for the development of a project (or projects) in the district (insert general description of the project or projects, if necessary), said special assessments to be levied ratably against each tract, lot or parcel of property within the district which is benefitted by such project in proportion to the (insert method of allocating special assessments), in an amount not to exceed \$ _____ per annum per (insert unit of measurement)?

3. The special assessment petition shall be substantially in the following form:

The _____ Transportation Development District shall be authorized to levy special assessments against property benefitted within the district for the purpose of providing revenue for the development of a project (or projects) in the district (insert general description of the project or projects, if necessary), said special assessments to be levied pro rata against each tract, lot or parcel or property within the district which is benefitted by such project in proportion to the (insert method of allocating special assessments), in an amount not to exceed \$ _____ per annum per (insert unit of measurement).

4. If a proposal for making a special assessment fails, the district board of directors may, with the prior approval of the commission or the local transportation authority which will assume ownership of the completed project, delete from the project any portion which was to be funded by special assessment and which is not otherwise required for project integrity.

5. A district may establish different classes or subclasses of real property within the district for purposes of levying differing rates of special assessments. The levy rate for special assessments may vary for each class or subclass of real property based on the level of benefit derived by each class or subclass from projects funded by the district.

6. Notwithstanding any provision of this section to the contrary, all property owned by an entity that is exempt from taxation pursuant to 26 U.S.C. Section 501(c) shall be exempt from any special assessment levied by a district pursuant to this section."; and

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