

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 536, Page 1, Section A, Line 3, by
2 inserting after all of said section and line the following:

3
4 "67.007. 1. Notwithstanding any other provision of law, beginning August 28, 2023, if any
5 proposal by any political subdivision to impose a new tax authorized by a specific statute or to
6 increase the rate of an existing tax authorized by a specific statute, is submitted to and rejected by
7 the voters of the political subdivision, such proposal shall not be resubmitted to the voters at any
8 time during the election cycle, as described in section 115.205.

9 2. Notwithstanding the provisions of subsection 1 of this section to the contrary, a political
10 subdivision may resubmit to the voters a previously rejected tax proposal sooner than the election
11 cycle immediately following its rejection if the new proposal states a substantial change. For the
12 purposes of this section, a "substantial change" shall mean:

13 (1) A reduction equal to or greater than twenty-five percent of the rate of tax imposed by the
14 previously rejected proposal; or

15 (2) A dedicated fund other than the dedicated fund stated in the previously rejected
16 proposal."; and

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18 Further amend said bill and page, Section 67.1421, Lines 4-5, by deleting the words "such petition
19 seeks to establish a sales tax, it must be adopted by a two-thirds vote" and inserting in lieu thereof
20 the words "the proposed funding mechanism for the proposed district includes a sales tax, such
21 ordinance shall be adopted by at least a two-thirds majority vote"; and

22
23 Further amend said bill and section, Page 4, Lines 101-102, by deleting all of said lines and
24 inserting in lieu thereof the following:

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26 "approved pursuant to this subsection that establishes a district for which the proposed funding
27 mechanism for the proposed district includes a sales tax shall be by at least a two-thirds majority
28 vote."; and

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30 Further amend said bill, Pages 5-6, Section 67.1422, Lines 1-27, by deleting all of said section and

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lines and inserting in lieu thereof 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 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 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 6, Section 238.225, Line 2, by deleting the words "two-thirds"; and

Further amend said bill, page, and section, Lines 2-3, by deleting the words "if the proposed project is to be funded by a sales tax" and inserting in lieu thereof "which shall be by at least a two-thirds majority vote if the funding mechanism of the project includes a sales tax"; and

Further amend said bill, page, and section, Line 16, by deleting the words "two-thirds"; and

Further amend said bill, page, and section, Lines 16-17, by deleting the words "if the proposed project is to be funded by a sales tax" and inserting in lieu thereof "which shall be by at least a two-thirds majority vote if the funding mechanism of the project includes a sales tax"; and

Further amend said bill, page, and section, Line 29, by inserting after all of said section and line the following:

"238.230. 1. If approved by:

- 1 (1) A majority of the qualified voters voting on the question in the district; or
 2 (2) The owners of record of all of the real property located within the district who shall
 3 indicate their approval by signing a special assessment petition;

4
 5 the district may make one or more special assessments for those project improvements which
 6 specially benefit the properties within the district. Improvements which may confer special benefits
 7 within a district include but are not limited to improvements which are intended primarily to serve
 8 traffic originating or ending within the district, to reduce local traffic congestion or circuity of
 9 travel, or to improve the safety of motorists or pedestrians within the district.

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

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

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

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

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

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

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

37 238.232. 1. If approved by at least four-sevenths of the qualified voters voting on the
 38 question in the district, the district may impose a property tax in an amount not to exceed the annual

1 rate of ten cents on the hundred dollars assessed valuation. The district board may levy a property
 2 tax rate lower than its approved tax rate ceiling and may increase that lowered tax rate to a level not
 3 exceeding the tax rate ceiling without voter approval. The property tax shall be uniform throughout
 4 the district.

5 2. The ballot of submission shall be substantially in the following form:

Shall the _____ Transportation Development District impose a property tax upon all
 real and tangible personal property within the district at a rate of not more than _____
 (insert amount) cents per hundred dollars assessed valuation 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)?

☐ YES

☐ NO

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".

6 3. The county collector of each county in which the district is partially or entirely located
 7 shall collect the property taxes and special benefit assessments made upon all real property and
 8 tangible personal property within that county and the district, in the same manner as other property
 9 taxes are collected.

10 4. Every county collector having collected or received district property taxes shall, on or
 11 before the fifteenth day of each month and after deducting his commissions, remit to the treasurer of
 12 that district the amount collected or received by him prior to the first day of the month. Upon
 13 receipt of such money, the district treasurer shall execute a receipt therefor, which he shall forward
 14 or deliver to the collector. The district treasurer shall deposit such sums into the district treasury,
 15 credited to the appropriate project or purpose. The collector and district treasurer shall make final
 16 settlement of the district account and commissions owing, not less than once each year, if necessary.

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

20
 21 Further amend said bill by amending the title, enacting clause, and intersectional references
 22 accordingly.