

FIRST REGULAR SESSION
[CORRECTED]
[PERFECTED]
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 536
102ND GENERAL ASSEMBLY

1655H.03P

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.1421, 67.1521, 238.225, 238.230, and 238.232, RSMo, and section 67.2677 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, and to enact in lieu thereof seven new sections relating to local taxation.

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

Section A. Sections 67.1421, 67.1521, 238.225, 238.230, and 238.232, RSMo, and
2 section 67.2677 as enacted by senate bills nos. 153 & 97, one hundred first general assembly,
3 first regular session, are repealed and seven new sections enacted in lieu thereof, to be known
4 as sections 67.007, 67.1421, 67.1521, 67.2677, 238.225, 238.230, and 238.232, to read as
5 follows:

67.007. 1. Notwithstanding any other provision of law, beginning August 28,
2 **2023, if any proposal by any political subdivision to impose a new tax authorized by a**
3 **specific statute or to increase the rate of an existing tax authorized by a specific statute,**
4 **is submitted to and rejected by the voters of the political subdivision, such proposal shall**
5 **not be resubmitted to the voters at any time during the election cycle, as described in**
6 **section 115.205.**
7 **2. Notwithstanding the provisions of subsection 1 of this section to the contrary,**
8 **a political subdivision may resubmit to the voters a previously rejected tax proposal**
9 **sooner than the election cycle immediately following its rejection if the new proposal**
10 **states a substantial change. For the purposes of this section, a "substantial change"**
11 **shall mean:**

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.

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

14 **(2) A dedicated fund other than the dedicated fund stated in the previously**
15 **rejected proposal.**

67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the
2 governing body of the municipality in which the proposed district is located shall hold a
3 public hearing in accordance with section 67.1431 and may adopt an ordinance to establish
4 the proposed district, **provided that if the proposed funding mechanism for the proposed**
5 **district includes a sales tax, such ordinance shall be adopted by at least a two-thirds**
6 **majority vote.**

7 2. A petition is proper if, based on the tax records of the county clerk, or the collector
8 of revenue if the district is located in a city not within a county, as of the time of filing the
9 petition with the municipal clerk, it meets the following requirements:

10 (1) It has been signed by property owners collectively owning more than fifty percent
11 by assessed value of the real property within the boundaries of the proposed district;

12 (2) It has been signed by more than fifty percent per capita of all owners of real
13 property within the boundaries of the proposed district; and

14 (3) It contains the following information:

15 (a) The legal description of the proposed district, including a map illustrating the
16 district boundaries;

17 (b) The name of the proposed district;

18 (c) A notice that the signatures of the signers may not be withdrawn later than seven
19 days after the petition is filed with the municipal clerk;

20 (d) A five-year plan stating a description of the purposes of the proposed district, the
21 services it will provide, each improvement it will make from the list of allowable
22 improvements under section 67.1461, an estimate of the costs of these services and
23 improvements to be incurred, the anticipated sources of funds to pay the costs, and the
24 anticipated term of the sources of funds to pay the costs;

25 (e) A statement as to whether the district will be a political subdivision or a not-for-
26 profit corporation and if it is to be a not-for-profit corporation, the name of the not-for-profit
27 corporation;

28 (f) If the district is to be a political subdivision, a statement as to whether the district
29 will be governed by a board elected by the district or whether the board will be appointed by
30 the municipality, and, if the board is to be elected by the district, the names and terms of the
31 initial board may be stated;

32 (g) If the district is to be a political subdivision, the number of directors to serve on
33 the board;

- 34 (h) The total assessed value of all real property within the proposed district;
- 35 (i) A statement as to whether the petitioners are seeking a determination that the
36 proposed district, or any legally described portion thereof, is a blighted area;
- 37 (j) The proposed length of time for the existence of the district, which in the case of
38 districts established after August 28, 2021, shall not exceed twenty-seven years from the
39 adoption of the ordinance establishing the district unless the municipality extends the length
40 of time under section 67.1481;
- 41 (k) The maximum rates of real property taxes, and, business license taxes in the
42 county seat of a county of the first classification without a charter form of government
43 containing a population of at least two hundred thousand, that may be submitted to the
44 qualified voters for approval;
- 45 (l) The maximum rates of special assessments and respective methods of assessment
46 that may be proposed by petition;
- 47 (m) The limitations, if any, on the borrowing capacity of the district;
- 48 (n) The limitations, if any, on the revenue generation of the district;
- 49 (o) Other limitations, if any, on the powers of the district;
- 50 (p) A request that the district be established; and
- 51 (q) Any other items the petitioners deem appropriate;
- 52 (4) The signature block for each real property owner signing the petition shall be in
53 substantially the following form and contain the following information:
- 54 Name of owner: _____
- 55 Owner's telephone number and mailing address: _____
- 56 If signer is different from owner:
- 57 Name of signer: _____
- 58 State basis of legal authority to sign: _____
- 59 Signer's telephone number and mailing address: _____
- 60 If the owner is an individual, state if owner is single or married: _____
- 61 If owner is not an individual, state what type of entity: _____
- 62 Map and parcel number and assessed value of each tract of real property within
63 the proposed district owned: _____
- 64 By executing this petition, the undersigned represents and warrants that he or
65 she is authorized to execute this petition on behalf of the property owner named
66 immediately above
- 67 _____
- 68 Signature of person _____ Date _____
- 69 signing for owner
- 70 STATE OF MISSOURI)

71) ss.
72 COUNTY OF _____)
73 Before me personally appeared _____, to me personally known to be the
74 individual described in and who executed the foregoing instrument.
75 WITNESS my hand and official seal this _____ day of _____ (month), ____
76 __ (year).

77 _____
78 Notary Public

79 My Commission Expires: _____ ; and

80 (5) Alternatively, the governing body of any home rule city with more than four
81 hundred thousand inhabitants and located in more than one county may file a petition to
82 initiate the process to establish a district in the portion of the city located in any county of the
83 first classification with more than two hundred thousand but fewer than two hundred sixty
84 thousand inhabitants containing the information required in subdivision (3) of this subsection;
85 provided that the only funding methods for the services and improvements will be a real
86 property tax.

87 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to
88 exceed ninety days after receipt of the petition, review and determine whether the petition
89 substantially complies with the requirements of subsection 2 of this section. In the event the
90 municipal clerk receives a petition which does not meet the requirements of subsection 2 of
91 this section, the municipal clerk shall, within a reasonable time, return the petition to the
92 submitting party by hand delivery, first class mail, postage prepaid or other efficient means of
93 return and shall specify which requirements have not been met.

94 4. After the close of the public hearing required pursuant to subsection 1 of this
95 section, the governing body of the municipality may adopt an ordinance approving the
96 petition and establishing a district as set forth in the petition and may determine, if requested
97 in the petition, whether the district, or any legally described portion thereof, constitutes a
98 blighted area. If the petition was filed by the governing body of a municipality pursuant to
99 subdivision (5) of subsection 2 of this section, after the close of the public hearing required
100 pursuant to subsection 1 of this section, the petition may be approved by the governing body
101 and an election shall be called pursuant to section 67.1422. **Any ordinance or petition**
102 **approved pursuant to this subsection that establishes a district for which the proposed**
103 **funding mechanism for the proposed district includes a sales tax shall be by at least a**
104 **two-thirds majority vote.**

105 5. Amendments to a petition may be made which do not change the proposed
106 boundaries of the proposed district if an amended petition meeting the requirements of

107 subsection 2 of this section is filed with the municipal clerk at the following times and the
108 following requirements have been met:

109 (1) At any time prior to the close of the public hearing required pursuant to subsection
110 1 of this section; provided that, notice of the contents of the amended petition is given at the
111 public hearing;

112 (2) At any time after the public hearing and prior to the adoption of an ordinance
113 establishing the proposed district; provided that, notice of the amendments to the petition is
114 given by publishing the notice in a newspaper of general circulation within the municipality
115 and by sending the notice via registered certified United States mail with a return receipt
116 attached to the address of record of each owner of record of real property within the
117 boundaries of the proposed district per the tax records of the county clerk, or the collector of
118 revenue if the district is located in a city not within a county. Such notice shall be published
119 and mailed not less than ten days prior to the adoption of the ordinance establishing the
120 district. Such notice shall also be sent to the Missouri department of revenue, which shall
121 publish such notice on its website;

122 (3) At any time after the adoption of any ordinance establishing the district a public
123 hearing on the amended petition is held and notice of the public hearing is given in the
124 manner provided in section 67.1431 and the governing body of the municipality in which the
125 district is located adopts an ordinance approving the amended petition after the public hearing
126 is held.

127 6. Upon the creation of a district, the municipal clerk shall report in writing the
128 creation of such district to the Missouri department of economic development and the state
129 auditor.

130 7. (1) The governing body of the municipality or county establishing a district or the
131 governing body of such district shall, as soon as is practicable, submit the following
132 information to the state auditor and the department of revenue:

133 (a) A description of the boundaries of such district as well as the rate of property tax
134 or sales tax levied in such district;

135 (b) Any amendments made to the boundaries of a district or the tax rates levied in
136 such district; and

137 (c) The date on which the district is to expire unless sooner terminated.

138 (2) The governing body of a community improvement district established on or after
139 August 28, 2022, shall not order any assessment to be made on any real property located
140 within a district and shall not levy any property or sales tax until the information required by
141 paragraph (a) of subdivision (1) of this subsection has been submitted.

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

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

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

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

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

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

27 4. By resolution of the board, the district may levy a special assessment rate lower
28 than the rate ceiling set forth in the petition authorizing the special assessment and may
29 increase such lowered special assessment rate to a level not exceeding the special assessment
30 rate ceiling set forth in the petition without further approval of the real property owners;
31 provided that a district imposing a special assessment pursuant to this section may not repeal
32 or amend such special assessment or lower the rate of such special assessment if such repeal,
33 amendment or lower rate will impair the district's ability to pay any liabilities that it has
34 incurred, money that it has borrowed or obligations that it has issued.

35 5. Each special assessment which is due and owing shall constitute a perpetual lien
36 against each tract, lot or parcel of property from which it is derived. Such lien may be
37 foreclosed in the same manner as any other special assessment lien as provided in section

38 88.861. Notwithstanding the provisions of this subsection and section 67.1541 to the
39 contrary, the county collector may, upon certification by the district for collection, add each
40 special assessment to the annual real estate tax bill for the property and collect the assessment
41 in the same manner the collector uses for real estate taxes. Any special assessment remaining
42 unpaid on the first day of January annually is delinquent and enforcement of collection of the
43 delinquent bill by the county collector shall be governed by the laws concerning delinquent
44 and back taxes. The lien may be foreclosed in the same manner as a tax upon real property by
45 land tax sale under chapter 140 or, if applicable to that county, chapter 141.

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

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

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

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

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

67.2677. 1. For purposes of sections 67.2675 to 67.2714, the following terms mean:

- 2 (1) "Cable operator", as defined in 47 U.S.C. Section 522(5);
- 3 (2) "Cable system", as defined in 47 U.S.C. Section 522(7);
- 4 (3) "Franchise", an initial authorization, or renewal of an authorization, issued by a
5 franchising entity, regardless of whether the authorization is designated as a franchise, permit,
6 license, resolution, contract, certificate, agreement, or otherwise, that authorizes the provision
7 of video service and any affiliated or subsidiary agreements related to such authorization;
- 8 (4) "Franchise area", the total geographic area authorized to be served by an
9 incumbent cable operator in a political subdivision as of August 28, 2007, or, in the case of an
10 incumbent local exchange carrier, as such term is defined in 47 U.S.C. Section 251(h), or
11 affiliate thereof, the area within such political subdivision in which such carrier provides
12 telephone exchange service;

13 (5) "Franchise entity", a political subdivision that was entitled to require franchises
14 and impose fees on cable operators on the day before the effective date of sections 67.2675 to
15 67.2714, provided that only one political subdivision may be a franchise entity with regard to
16 a geographic area;

17 (6) (a) "Gross revenues", limited to amounts billed to video service subscribers for
18 the following:

19 a. Recurring charges for video service; and

20 b. Event-based charges for video service, including but not limited to pay-per-view
21 and video-on-demand charges;

22 (b) "Gross revenues" do not include:

23 a. Discounts, refunds, and other price adjustments that reduce the amount of
24 compensation received by an entity holding a video service authorization;

25 b. Uncollectibles;

26 c. Late payment fees;

27 d. Amounts billed to video service subscribers to recover taxes, fees, or surcharges
28 imposed on video service subscribers or video service providers in connection with the
29 provision of video services, including the video service provider fee authorized by this
30 section;

31 e. Fees or other contributions for PEG or I-Net support;

32 f. Charges for services other than video service that are aggregated or bundled with
33 amounts billed to video service subscribers, if the entity holding a video service authorization
34 reasonably can identify such charges on books and records kept in the regular course of
35 business or by other reasonable means;

36 g. Rental of set top boxes, modems, or other equipment used to provide or facilitate
37 the provision of video service;

38 h. Service charges related to the provision of video service including, but not limited
39 to, activation, installation, repair, and maintenance charges;

40 i. Administrative charges related to the provision of video service including, but not
41 limited to, service order and service termination charges; or

42 j. A pro rata portion of all revenue derived from advertising, less refunds, rebates, or
43 discounts;

44 (c) Except with respect to the exclusion of the video service provider fee, gross
45 revenues shall be computed in accordance with generally accepted accounting principles;

46 (7) "Household", an apartment, a house, a mobile home, or any other structure or part
47 of a structure intended for residential occupancy as separate living quarters;

48 (8) "Incumbent cable operator", the cable service provider serving cable subscribers
49 in a particular franchise area on September 1, 2007;

50 (9) "Low-income household", a household with an average annual household income
51 of less than thirty-five thousand dollars;

52 (10) "Person", an individual, partnership, association, organization, corporation, trust,
53 or government entity;

54 (11) "Political subdivision", a city, town, village, county;

55 (12) "Public right-of-way", the area of real property in which a political subdivision
56 has a dedicated or acquired right-of-way interest in the real property, including the area on,
57 below, or above the present and future streets, alleys, avenues, roads, highways, parkways, or
58 boulevards dedicated or acquired as right-of-way and utility easements dedicated for
59 compatible uses. The term does not include the airwaves above a right-of-way with regard to
60 wireless telecommunications or other nonwire telecommunications or broadcast service;

61 (13) "Video programming", programming provided by, or generally considered
62 comparable to programming provided by, a television broadcast station, as set forth in 47
63 U.S.C. Section 522(20);

64 (14) "Video service", the provision, **by a video service provider**, of video
65 programming provided through wireline facilities located at least in part in the public right-
66 of-way without regard to delivery technology, including internet protocol technology whether
67 provided as part of a tier, on demand, or **on** a per-channel basis. This definition includes
68 cable service as defined by 47 U.S.C. Section 522(6), but does not include any video
69 programming provided by a commercial mobile service provider defined in 47 U.S.C. Section
70 332(d), or any video programming ~~[provided solely as part of and]~~ **accessed** via a service that
71 enables users to access content, information, electronic mail, or other services offered over
72 the ~~[public]~~ internet, **including streaming content**;

73 (15) "Video service authorization", the right of a video service provider or an
74 incumbent cable operator that secures permission from the public service commission
75 pursuant to sections 67.2675 to 67.2714, to offer video service to subscribers in a political
76 subdivision;

77 (16) "Video service network", wireline facilities, or any component thereof, located at
78 least in part in the public right-of-way that deliver video service, without regard to delivery
79 technology, including internet protocol technology or any successor technology. The term
80 video service network shall include cable systems;

81 (17) "Video service provider", any person that distributes video service through a
82 video service network pursuant to a video service authorization;

83 (18) "Video service provider fee", the fee imposed under section 67.2689.

84 2. The repeal and reenactment of this section shall become effective August 28, 2023.

238.225. 1. Before construction or funding of any project the district shall submit the
2 proposed project to the commission for its prior approval **which shall be by at least a two-**

3 **thirds majority vote if the funding mechanism of the project includes a sales tax.** If the
4 commission by minute finds that the project will improve or is a necessary or desirable
5 extension of the state highways and transportation system, the commission may preliminarily
6 approve the project subject to the district providing plans and specifications for the proposed
7 project and making any revisions in the plans and specifications required by the commission
8 and the district and commission entering into a mutually satisfactory agreement regarding
9 development and future maintenance of the project. After such preliminary approval, the
10 district may impose and collect such taxes and assessments as may be included in the
11 commission's preliminary approval. After the commission approves the final construction
12 plans and specifications, the district shall obtain prior commission approval of any
13 modification of such plans or specifications.

14 2. If the proposed project is not intended to be merged into the state highways and
15 transportation system under the commission's jurisdiction, the district shall also submit the
16 proposed project and proposed plans and specifications to the local transportation authority
17 that will become the owner of the project for its prior approval **which shall be by at least a**
18 **two-thirds majority vote if the funding mechanism of the project includes a sales tax.**

19 3. In those instances where a local transportation authority is required to approve a
20 project and the commission determines that it has no direct interest in that project, the
21 commission may decline to consider the project. Approval of the project shall then vest
22 exclusively with the local transportation authority subject to the district making any revisions
23 in the plans and specifications required by the local transportation authority and the district
24 and the local transportation authority entering into a mutually satisfactory agreement
25 regarding development and future maintenance of the project. After the local transportation
26 authority approves the final construction plans and specifications, **by a two-thirds vote if the**
27 **proposed project is to be funded by a sales tax,** the district shall obtain prior approval of the
28 local transportation authority before modifying such plans or specifications.

29 4. Notwithstanding any provision of this section to the contrary, this section shall not
30 apply to any district whose project is a public mass transportation system.

238.230. 1. If approved by:

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

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

5

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

10 congestion or circuitry of travel, or to improve the safety of motorists or pedestrians within the
11 district.

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

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

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

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

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

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

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

238.232. 1. If approved by at least four-sevenths of the qualified voters voting on the
2 question in the district, the district may impose a property tax in an amount not to exceed the
3 annual rate of ten cents on the hundred dollars assessed valuation. The district board may
4 levy a property tax rate lower than its approved tax rate ceiling and may increase that lowered

5 tax rate to a level not exceeding the tax rate ceiling without voter approval. The property tax
6 shall be uniform throughout the district.

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

8 Shall the _____ Transportation Development District impose a property tax upon all
9 real and tangible personal property within the district at a rate of not more than _____
10 (insert amount) cents per hundred dollars assessed valuation for the purpose of
11 providing revenue for the development of a project (or projects) in the district (insert
12 general description of the project or projects, if necessary)?

13 ☐ YES

☐ NO

14 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
15 opposed to the question, place an "X" in the box opposite "NO".

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

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

28 **5. Notwithstanding any provision of this section to the contrary, all property**
29 **owned by an entity that is exempt from taxation pursuant to 26 U.S.C. Section 501(c)**
30 **shall be exempt from any property tax levied by a district pursuant to this section.**

✓