Hous	se Amendment NO
	Offered By
	END House Committee Substitute for House Bill No. 119, Page 1, Section A, Line 2, by ting after all of said section and line the following:
	"67.007. 1. Notwithstanding any other provision of law to the contrary, beginning August
28, 2	025, if any proposal by any political subdivision to impose a new tax authorized by a specific
statu	te or to increase the rate of an existing tax authorized by a specific statute is submitted to and
	ted by the voters of the political subdivision, such proposal shall not be resubmitted to the
_	rs at any time during the two years immediately following the rejection of the proposal by the
voter	
	2. Notwithstanding the provisions of subsection 1 of this section to the contrary, a political
subd	ivision may resubmit to the voters a previously rejected tax proposal sooner than the election
	e immediately following its rejection if the new proposal states a change.
	3. Notwithstanding the provisions of subsection 1 of this section to the contrary, a political
subd	ivision may resubmit to the voters a previously rejected tax proposal sooner than the election
	e immediately following its rejection if the new proposal imposes a new tax authorized by a
•	ific statute or increases the rate of an existing tax authorized by a specific statute in a federal-or
_	-declared natural disaster area.
<u>state</u>	decided natural disuster area.
	[67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the governing body of the municipality in which the proposed district is
	located shall hold a public hearing in accordance with section 67.1431 and may
	adopt an ordinance to establish the proposed district.
	2. A petition is proper if, based on the tax records of the county clerk, or
	the collector of revenue if the district is located in a city not within a county, as of
	the time of filing the petition with the municipal clerk, it meets the following requirements:
	(1) It has been signed by property owners collectively owning more than
	fifty percent by assessed value of the real property within the boundaries of the
	proposed district;
	(2) It has been signed by more than fifty percent per capita of all owners
	of real property within the boundaries of the proposed district; and
	(3) It contains the following information:
	Action Taken Date

1	(a) The legal description of the proposed district, including a map
2	illustrating the district boundaries;
3	(b) The name of the proposed district;
4	(c) A notice that the signatures of the signers may not be withdrawn later
5	than seven days after the petition is filed with the municipal clerk;
6	(d) A five-year plan stating a description of the purposes of the proposed
7	district, the services it will provide, each improvement it will make from the list of
8	allowable improvements under section 67.1461, an estimate of the costs of these
9	services and improvements to be incurred, the anticipated sources of funds to pay
10	the costs, and the anticipated term of the sources of funds to pay the costs;
11	(e) A statement as to whether the district will be a political subdivision or
12	a not-for-profit corporation and if it is to be a not-for-profit corporation, the name
13	of the not-for-profit corporation;
14	(f) If the district is to be a political subdivision, a statement as to whether
15	the district will be governed by a board elected by the district or whether the board
16	will be appointed by the municipality, and, if the board is to be elected by the
17	district, the names and terms of the initial board may be stated;
18	(g) If the district is to be a political subdivision, the number of directors to
19	serve on the board;
20	(h) The total assessed value of all real property within the proposed
21	district;
22	(i) A statement as to whether the petitioners are seeking a determination
23	that the proposed district, or any legally described portion thereof, is a blighted
24	area;
25	(j) The proposed length of time for the existence of the district, which in
26	the case of districts established after August 28, 2021, shall not exceed twenty-
27	seven years from the adoption of the ordinance establishing the district unless the
28	municipality extends the length of time under section 67.1481;
29	(k) The maximum rates of real property taxes, and, business license taxes
30	in the county seat of a county of the first classification without a charter form of
31	government containing a population of at least two hundred thousand, that may be
32	submitted to the qualified voters for approval;
33	(1) The maximum rates of special assessments and respective methods of
34	assessment that may be proposed by petition;
35	(m) The limitations, if any, on the borrowing capacity of the district;
36	(n) The limitations, if any, on the revenue generation of the district;
37	(o) Other limitations, if any, on the powers of the district;
38	(p) A request that the district be established; and
39	(q) Any other items the petitioners deem appropriate;
40	(4) The signature block for each real property owner signing the petition
41	shall be in substantially the following form and contain the following information:
	Name of owner:
	Owner's telephone number and mailing address:
	If signer is different from owner:
	Name of signer:

State basis of legal authority to sign:
Signer's telephone number and mailing address:
If the owner is an individual, state if owner is single or married: ———
If owner is not an individual, state what type of entity:
Map and parcel number and assessed value of each tract of real property within the proposed district owned:
By executing this petition, the undersigned represents and warrants that he or she is authorized to execute this petition on behalf of the property owner named immediately above
Signature of person Date
signing for owner
STATE OF MISSOURI)
) ss.
COUNTY OF
Before me personally appeared, to me personally known to be the individual described in and who executed the foregoing instrument.
WITNESS my hand and official seal this day of (month), (year).
Notary Public
My Commission Expires:; and
(5) Alternatively, the governing body of any home rule city with more than four hundred thousand inhabitants and located in more than one county may file a petition to initiate the process to establish a district in the portion of the city located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants containing the

information required in subdivision (3) of this subsection; provided that the only funding methods for the services and improvements will be a real property tax.

3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to exceed ninety days after receipt of the petition, review and determine

 whether the petition substantially complies with the requirements of subsection 2 of this section. In the event the municipal clerk receives a petition which does not meet the requirements of subsection 2 of this section, the municipal clerk shall, within a reasonable time, return the petition to the submitting party by hand delivery, first class mail, postage prepaid or other efficient means of return and shall specify which requirements have not been met.

- 4. After the close of the public hearing required pursuant to subsection 1 of this section, the governing body of the municipality may adopt an ordinance approving the petition and establishing a district as set forth in the petition and may determine, if requested in the petition, whether the district, or any legally described portion thereof, constitutes a blighted area. If the petition was filed by the governing body of a municipality pursuant to subdivision (5) of subsection 2 of this section, after the close of the public hearing required pursuant to subsection 1 of this section, the petition may be approved by the governing body and an election shall be called pursuant to section 67.1422.
- 5. Amendments to a petition may be made which do not change the proposed boundaries of the proposed district if an amended petition meeting the requirements of subsection 2 of this section is filed with the municipal clerk at the following times and the following requirements have been met:
- (1) At any time prior to the close of the public hearing required pursuant to subsection 1 of this section; provided that, notice of the contents of the amended petition is given at the public hearing;
- (2) At any time after the public hearing and prior to the adoption of an ordinance establishing the proposed district; provided that, notice of the amendments to the petition is given by publishing the notice in a newspaper of general circulation within the municipality and by sending the notice via registered certified United States mail with a return receipt attached to the address of record of each owner of record of real property within the boundaries of the proposed district per the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county. Such notice shall be published and mailed not less than ten days prior to the adoption of the ordinance establishing the district. Such notice shall also be sent to the Missouri department of revenue, which shall publish such notice on its website;
- (3) At any time after the adoption of any ordinance establishing the district a public hearing on the amended petition is held and notice of the public hearing is given in the manner provided in section 67.1431 and the governing body of the municipality in which the district is located adopts an ordinance approving the amended petition after the public hearing is held.
- 6. Upon the creation of a district, the municipal clerk shall report in writing the creation of such district to the Missouri department of economic development and the state auditor.
- 7. (1) The governing body of the municipality or county establishing a district or the governing body of such district shall, as soon as is practicable, submit the following information to the state auditor and the department of revenue:
- (a) A description of the boundaries of such district as well as the rate of property tax or sales tax levied in such district;
- (b) Any amendments made to the boundaries of a district or the tax rates levied in such district; and

- (c) The date on which the district is to expire unless sooner terminated.
 - (2) The governing body of a community improvement district established on or after August 28, 2022, shall not order any assessment to be made on any real property located within a district and shall not levy any property or sales tax until the information required by paragraph (a) of subdivision (1) of this subsection has been submitted.]
- 67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the governing body of the municipality in which the proposed district is located shall hold a public hearing in accordance with section 67.1431 and may adopt an ordinance to establish the proposed district, provided that if the proposed funding mechanism for the proposed district includes a sales tax, such ordinance shall be adopted by at least a two-thirds majority vote.
- 2. A petition is proper if, based on the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county, as of the time of filing the petition with the municipal clerk, it meets the following requirements:
- (1) It has been signed by property owners collectively owning more than fifty percent by assessed value of the real property within the boundaries of the proposed district;
- (2) It has been signed by more than fifty percent per capita of all owners of real property within the boundaries of the proposed district; and
 - (3) It contains the following information:

- (a) The legal description of the proposed district, including a map illustrating the district boundaries;
 - (b) The name of the proposed district;
- (c) A notice that the signatures of the signers may not be withdrawn later than seven days after the petition is filed with the municipal clerk;
- (d) A five-year plan stating a description of the purposes of the proposed district, the services it will provide, each improvement it will make from the list of allowable improvements under section 67.1461, an estimate of the costs of these services and improvements to be incurred, the anticipated sources of funds to pay the costs, and the anticipated term of the sources of funds to pay the costs;
- (e) A statement as to whether the district will be a political subdivision or a not-for-profit corporation and if it is to be a not-for-profit corporation, the name of the not-for-profit corporation;
- (f) If the district is to be a political subdivision, a statement as to whether the district will be governed by a board elected by the district or whether the board will be appointed by the municipality, and, if the board is to be elected by the district, the names and terms of the initial board may be stated;
- (g) If the district is to be a political subdivision, the number of directors to serve on the board;
 - (h) The total assessed value of all real property within the proposed district;
- (i) A statement as to whether the petitioners are seeking a determination that the proposed district, or any legally described portion thereof, is a blighted area;

1	(j) The proposed length of time for the existence of the district, which in the case of districts
2	established after August 28, 2021, shall not exceed twenty-seven years from the adoption of the
3	ordinance establishing the district unless the municipality extends the length of time under section
4	67.1481;
5	(k) The maximum rates of real property taxes, and, business license taxes in the county seat
6	of a county of the first classification without a charter form of government containing a population
7	of at least two hundred thousand, that may be submitted to the qualified voters for approval;
8	(l) The maximum rates of special assessments and respective methods of assessment that
9	may be proposed by petition;
10	(m) The limitations, if any, on the borrowing capacity of the district;
11	(n) The limitations, if any, on the revenue generation of the district;
12	(o) Other limitations, if any, on the powers of the district;
13	(p) A request that the district be established; and
1415	(q) Any other items the petitioners deem appropriate;(4) The signature block for each real property owner signing the petition shall be in
16	substantially the following form and contain the following information:
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	Name of owner:
	Owner's telephone number and mailing address:
	If signer is different from owner:
	Name of signer:
	State basis of legal authority to sign:
	Signer's telephone number and mailing address:
	If the owner is an individual, state if owner is single or married:
	If owner is not an individual, state what type of entity:
	Map and parcel number and assessed value of each tract of real property within the proposed district owned:
	By executing this petition, the undersigned represents and warrants that he or she is authorized to execute this petition on behalf of the property owner named immediately above
	
	Signature of person Date
	signing for owner
	STATE OF MISSOURI)

) 55.
COUNTY OF)
Before me personally appeared, to individual described in and who executed	
WITNESS my hand and official seal this (year).	day of (month),
	Notary Public
My Commission Expires: : and	

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Commission Expires: ; and

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- (5) Alternatively, the governing body of any home rule city with more than four hundred thousand inhabitants and located in more than one county may file a petition to initiate the process to establish a district in the portion of the city located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants containing the information required in subdivision (3) of this subsection; provided that the only funding methods for the services and improvements will be a real property tax.
- 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to exceed ninety days after receipt of the petition, review and determine whether the petition substantially complies with the requirements of subsection 2 of this section. In the event the municipal clerk receives a petition which does not meet the requirements of subsection 2 of this section, the municipal clerk shall, within a reasonable time, return the petition to the submitting party by hand delivery, first class mail, postage prepaid or other efficient means of return and shall specify which requirements have not been met.
- 4. After the close of the public hearing required pursuant to subsection 1 of this section, the governing body of the municipality may adopt an ordinance approving the petition and establishing a district as set forth in the petition and may determine, if requested in the petition, whether the district, or any legally described portion thereof, constitutes a blighted area. If the petition was filed by the governing body of a municipality pursuant to subdivision (5) of subsection 2 of this section, after the close of the public hearing required pursuant to subsection 1 of this section, the petition may be approved by the governing body and an election shall be called pursuant to section 67.1422. Any ordinance or petition approved under this subsection that establishes a district for which the proposed funding mechanism for the proposed district includes a sales tax shall be by at least a twothirds majority vote.
- 5. Amendments to a petition may be made which do not change the proposed boundaries of the proposed district if an amended petition meeting the requirements of subsection 2 of this section is filed with the municipal clerk at the following times and the following requirements have been met:

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

- (2) At any time after the public hearing and prior to the adoption of an ordinance establishing the proposed district; provided that, notice of the amendments to the petition is given by publishing the notice in a newspaper of general circulation within the municipality and by sending the notice via registered certified United States mail with a return receipt attached to the address of record of each owner of record of real property within the boundaries of the proposed district per the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county. Such notice shall be published and mailed not less than ten days prior to the adoption of the ordinance establishing the district;
- (3) At any time after the adoption of any ordinance establishing the district a public hearing on the amended petition is held and notice of the public hearing is given in the manner provided in section 67.1431 and the governing body of the municipality in which the district is located adopts an ordinance approving the amended petition after the public hearing is held.
- 6. Upon the creation of a district, the municipal clerk shall report in writing the creation of such district to the Missouri department of economic development and the state auditor.
- 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 benefitted 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 benefitted 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 other provision of this section to the contrary, all property owned by an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be exempt from any property tax or special assessment levied by a district."; and

Further amend said bill, Page 11, Section 137.073, Line 357, by inserting after all of said section and line the following:

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- "238.225. 1. Before construction or funding of any project the district shall submit the proposed project to the commission for its prior approval, and approval of such project shall be by at least a two-thirds majority vote if the funding mechanism of the project includes a sales tax. If the commission by minute finds that the project will improve or is a necessary or desirable extension of the state highways and transportation system, the commission may preliminarily approve the project subject to the district providing plans and specifications for the proposed project and making any revisions in the plans and specifications required by the commission and the district and commission entering into a mutually satisfactory agreement regarding development and future maintenance of the project. After such preliminary approval, the district may impose and collect such taxes and assessments as may be included in the commission's preliminary approval. After the commission approves the final construction plans and specifications, the district shall obtain prior commission approval of any modification of such plans or specifications.
- 2. If the proposed project is not intended to be merged into the state highways and transportation system under the commission's jurisdiction, the district shall also submit the proposed project and proposed plans and specifications to the local transportation authority that will become the owner of the project for its prior approval, which shall be by at least a two-thirds majority vote if the funding mechanism of the project includes a sales tax.
- 3. In those instances where a local transportation authority is required to approve a project and the commission determines that it has no direct interest in that project, the commission may decline to consider the project. Approval of the project shall then vest exclusively with the local transportation authority subject to the district making any revisions in the plans and specifications required by the local transportation authority and the district and the local transportation authority entering into a mutually satisfactory agreement regarding development and future maintenance of the project. After the local transportation authority approves the final construction plans and specifications, by a two-thirds vote if the proposed project is to be funded by a sales tax, the district shall obtain prior approval of the local transportation authority before modifying such plans or specifications.
- 4. Notwithstanding any provision of this section to the contrary, this section shall not apply to any district whose project is a public mass transportation system.
- 5. Notwithstanding any provision of this section to the contrary, nothing in this section shall affect a vote of the people under the provisions of section 238.230.

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

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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 other provision of this section to the contrary, all property owned by an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be exempt from any special assessment levied by a district under this section so long as the property is used in furtherance of the entity's tax-exempt purposes.
- 238.232. 1. If approved by at least four-sevenths of the qualified voters voting on the question in the district, the district may impose a property tax in an amount not to exceed the annual rate of ten cents on the hundred dollars assessed valuation. The district board may levy a property tax rate lower than its approved tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval. The property tax shall be uniform throughout the district.

1	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".
2	3. The county collector of each county in which the district is partially or entirely located
3	shall collect the property taxes and special benefit assessments made upon all real property and
4	tangible personal property within that county and the district, in the same manner as other property
5	taxes are collected.
6	4. Every county collector having collected or received district property taxes shall, on or
7	before the fifteenth day of each month and after deducting his commissions, remit to the treasurer of
8	that district the amount collected or received by him prior to the first day of the month. Upon
9	receipt of such money, the district treasurer shall execute a receipt therefor, which he shall forward
10	or deliver to the collector. The district treasurer shall deposit such sums into the district treasury,
11	credited to the appropriate project or purpose. The collector and district treasurer shall make final
12	settlement of the district account and commissions owing, not less than once each year, if necessary.
13	5. Notwithstanding any other provision of this section to the contrary, all property owned by
14	an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be exempt
15	from any property tax levied by a district under this section so long as the property is used in
16 17	<u>furtherance of the entity's tax-exempt purposes.</u> "; and
18 19	Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.