

FIRST REGULAR SESSION  
[PERFECTED]  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 119**  
**103RD GENERAL ASSEMBLY**

0998H.02P

JOSEPH ENGLER, Chief Clerk

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**AN ACT**

To repeal sections 50.800, 50.810, 67.1521, 71.948, 137.073, 137.115, 238.225, 238.230, and 238.232, RSMo, and section 50.815 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 67.1421 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 67.1421 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, section 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, and to enact in lieu thereof fourteen new sections relating to political subdivisions.

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

Section A. Sections 50.800, 50.810, 67.1521, 71.948, 137.073, 137.115, 238.225,  
2 238.230, and 238.232, RSMo, and section 50.815 as enacted by house bill no. 1606, one  
3 hundred first general assembly, second regular session, section 50.815 as enacted by house  
4 bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted  
5 by house bill no. 1606, one hundred first general assembly, second regular session, section  
6 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular  
7 session, section 67.1421 as enacted by house bill no. 1606, one hundred first general  
8 assembly, second regular session, section 67.1421 as enacted by senate bills nos. 153 & 97,

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.

9 one hundred first general assembly, first regular session, section 105.145 as enacted by house  
10 bill no. 1606, one hundred first general assembly, second regular session, and section 105.145  
11 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, are  
12 repealed and fourteen new sections enacted in lieu thereof, to be known as sections 50.815,  
13 50.820, 67.007, 67.1421, 67.1521, 71.948, 105.145, 115.240, 137.067, 137.073, 137.115,  
14 238.225, 238.230, and 238.232, to read as follows:

2 ~~[50.815. 1. On or before June thirtieth of each year, the county~~  
3 ~~commission of each county of the first, second, third, or fourth classification~~  
4 ~~shall, with the assistance of the county clerk or other officer responsible for the~~  
5 ~~preparation of the financial statement, prepare and publish in some newspaper~~  
6 ~~of general circulation published in the county, as provided under section~~  
7 ~~493.050, a financial statement of the county for the year ending the preceeding~~  
8 ~~December thirty first.~~  
9 ~~2. The financial statement shall show at least the following:~~  
10 ~~(1) A summary of the receipts of each fund of the county for the year;~~  
11 ~~(2) A summary of the disbursements and transfers of each fund of the~~  
12 ~~county for the year;~~  
13 ~~(3) A statement of the cash balance at the beginning and at the end of~~  
14 ~~the year for each fund of the county;~~  
15 ~~(4) A summary of delinquent taxes and other due bills for each fund of~~  
16 ~~the county;~~  
17 ~~(5) A summary of warrants of each fund of the county outstanding at~~  
18 ~~the end of the year;~~  
19 ~~(6) A statement of bonded indebtedness, if any, at the beginning and at~~  
20 ~~the end of the year for each fund of the county;~~  
21 ~~(7) A statement of the tax levies of each fund of the county for the~~  
22 ~~year; and~~  
23 ~~(8) The name, office, and current gross annual salary of each elected~~  
24 ~~or appointed county official.~~  
25 ~~3. The financial statement need not show specific disbursements,~~  
26 ~~warrants issued, or the names of specific payees except to comply with~~  
27 ~~subdivision (8) of subsection 2 of this section, but every individual warrant,~~  
28 ~~voucher, receipt, court order and all other items, records, documents and other~~  
29 ~~information which are not specifically required to be retained by the officer~~  
30 ~~having initial charge thereof shall be filed on or before the date of publication~~  
31 ~~of the financial statement prescribed by subsection 1 of this section in the~~  
32 ~~office of the county clerk. The county clerk or other officer responsible for the~~  
33 ~~preparation of the financial statement shall preserve the same, shall provide an~~  
34 ~~electronic copy of the data used to create the financial statement without~~  
35 ~~charge to any newspaper requesting a copy of such data, and shall cause the~~  
36 ~~same to be available for inspection during normal business hours on the~~  
37 ~~request of any person, for a period of five years following the date of filing in~~  
38 ~~his or her office, after which five year period these records may be disposed of~~  
39 ~~according to law unless they are the subject of a legal suit pending at the~~  
~~expiration of that period.~~

~~5. Any person falsely certifying to any fact covered by the certificate is liable on his or her bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of not less than two hundred dollars or more than one thousand dollars, or by confinement in the county jail for a period of not less than thirty days nor more than six months, or by both such fine and confinement. Any person charged with preparing the financial report who willfully or knowingly makes a false report of any record is, in addition to the penalties otherwise provided for in this section, guilty of a felony, and upon conviction thereof shall be sentenced to imprisonment by the department of corrections for a term of not less than two years nor more than five years.]~~

50.815. 1. On or before ~~[the first Monday in March]~~ **June thirtieth** of each year, the  
2 county commission of each county of the first ~~[class not having a charter form of~~  
3 ~~government]~~, **second, third, or fourth classification** shall, with the assistance of the county  
4 clerk **or other officer responsible for the preparation of the financial statement**, prepare  
5 and publish in some newspaper of general circulation published in the county, **as provided**  
6 **under section 493.050**, a financial statement of the county for the year ending the preceding  
7 December thirty-first.

8 2. The financial statement shall show at least the following:

9 (1) A summary of the receipts of each fund of the county for the year;

10 (2) A summary of the disbursements and transfers of each fund of the county for the  
11 year;

12 (3) A statement of the cash balance at the beginning and at the end of the year for  
13 each fund of the county;

14 (4) A summary of delinquent taxes and other due bills for each fund of the county;

15 (5) A summary of warrants of each fund of the county outstanding at the end of the  
16 year;

17 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the  
18 year for each fund of the county; ~~and]~~

19 (7) A statement of the tax levies of each fund of the county for the year; **and**

20 **(8) The name, office, and current gross annual salary of each elected or**  
21 **appointed county official.**

22 3. The financial statement need not show specific disbursements, warrants issued, or  
23 the names of specific payees **except to comply with subdivision (8) of subsection 2 of this**  
24 **section**, but every individual warrant, voucher, receipt, court order and all other items,  
25 records, documents and other information which are not specifically required to be retained  
26 by the officer having initial charge thereof ~~[and which would be required to be included in or~~  
27 ~~to construct a financial statement in the form prescribed for other counties by section 50.800]~~  
28 shall be filed on or before the date of publication of the financial statement prescribed by  
29 subsection 1 **of this section** in the office of the county clerk~~[-and]~~. The county clerk **or other**  
30 **officer responsible for the preparation of the financial statement** shall preserve the same,  
31 **shall provide an electronic copy of the data used to create the financial statement**  
32 **without charge to any newspaper requesting a copy of such data**, and shall cause the same  
33 to be available for inspection during normal business hours on the request of any person, for a  
34 period of five years following the date of filing in his **or her** office, after which five-year  
35 period these records may be disposed of according to law unless they are the subject of a legal  
36 suit pending at the expiration of that period.

37 4. At the end of the financial statement, each commissioner of the county commission  
 38 and the county clerk shall sign and append the following certificate:

39 We, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_,  
 40 duly elected commissioners of the county  
 41 commission of \_\_\_\_\_ County, Missouri,  
 42 and I, \_\_\_\_\_, county clerk of  
 43 that county, certify that the above and  
 44 foregoing is a complete and correct statement  
 45 of every item of information required in section  
 46 50.815 for the year ending December 31, [19]  
 47 **20** \_\_\_\_\_, and we have checked every  
 48 receipt from every source and every  
 49 disbursement of every kind and to whom and  
 50 for what each disbursement was made, and  
 51 each receipt and disbursement is accurately  
 52 included in the above and foregoing totals. (If  
 53 for any reason complete and accurate  
 54 information is not given the following shall be  
 55 added to the certificate.) Exceptions: the above  
 56 report is incomplete because proper  
 57 information was not available in the following  
 58 records \_\_\_\_\_ which are in the keeping of  
 59 the following officer or officers \_\_\_\_\_.

60 Date \_\_\_\_\_

61 \_\_\_\_\_

62 \_\_\_\_\_

63 \_\_\_\_\_

64 \_\_\_\_\_

65 \_\_\_\_\_

66 \_\_\_\_\_

67 Commissioners, County Commission

68 \_\_\_\_\_

69 \_\_\_\_\_

70 County Clerk

71 5. Any person falsely certifying to any fact covered by the certificate is liable on his  
 72 bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of  
 73 not less than two hundred dollars or more than one thousand dollars, or by confinement in the

74 county jail for a period of not less than thirty days nor more than six months, or by both such  
75 fine and confinement. Any person charged with preparing the financial report who willfully  
76 or knowingly makes a false report of any record is, in addition to the penalties otherwise  
77 provided for in this section, guilty of a felony, and upon conviction thereof shall be sentenced  
78 to imprisonment by the division of corrections for a term of not less than two years nor more  
79 than five years.

80 ~~[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first~~  
81 ~~class not having a charter form of government, except as provided in subsection 3 of this~~  
82 ~~section.]~~

2 ~~[50.820. 1. The statement required by section 50.815 shall be set in~~  
3 ~~the standard column width measure which will take the least space and the~~  
4 ~~publisher shall file two proofs of publication with the county commission and~~  
5 ~~the commission shall forward one proof to the state auditor and shall file the~~  
6 ~~other in the office of the commission. As required under section 493.025, a~~  
7 ~~newspaper publishing the statement shall charge and receive no more than its~~  
8 ~~regular local classified advertising rate, which shall be the rate on the~~  
9 ~~newspaper's rate schedule that was offered to the public thirty days before the~~  
10 ~~publication of the statement. The county commission shall pay the publisher~~  
11 ~~upon the filing of proof of publication with the commission. After~~  
12 ~~verification, the state auditor shall notify the commission that proof of~~  
13 ~~publication has been received and that it complies with the requirements of~~  
14 ~~this section.~~

15 ~~2. The statement shall be spread on the record of the commission and~~  
16 ~~for this purpose the publisher shall be required to furnish the commission with~~  
17 ~~at least two copies of the statement which may be placed in the record.~~

18 ~~3. The state auditor shall notify the county treasurer immediately of~~  
19 ~~the receipt of the proof of publication of the statement. After the first day of~~  
20 ~~July of each year the county treasurer shall not pay or enter for protest any~~  
21 ~~warrant for the pay of any of the county commission until notice is received~~  
22 ~~from the state auditor that the required proof of publication has been filed.~~

23 ~~4. The state auditor shall prepare sample forms for financial statements~~  
24 ~~required by section 50.815 and shall provide the same to the county clerk of~~  
25 ~~each county of the first, second, third, or fourth classification in this state, but~~  
26 ~~failure of the auditor to supply such forms shall not in any way excuse any~~  
27 ~~person from the performance of any duty imposed by this section or by section~~  
28 ~~50.815. If any county officer fails, neglects, or refuses to comply with the~~  
29 ~~provisions of this section or section 50.815, the county officer shall, in~~  
30 ~~addition to other penalties provided by law, be liable on his or her official bond~~  
~~for dereliction of duty.]~~

50.820. 1. The statement required by section 50.815 shall be set in the standard  
2 column width measure which will take the least space and the publisher shall file two proofs  
3 of publication with the county commission and the commission shall forward one proof to the  
4 state auditor and shall file the other in the office of the commission. **As required under**

5 **section 493.025, a newspaper publishing the statement shall charge and receive no more**  
6 **than its regular local classified advertising rate, which shall be the rate on the**  
7 **newspaper's rate schedule that was offered to the public thirty days before the**  
8 **publication of the statement.** The county commission shall ~~not~~ pay the publisher ~~until~~  
9 **upon the filing of** proof of publication ~~is filed~~ with the commission ~~and~~. **After**  
10 **verification,** the state auditor ~~notifies~~ **shall notify** the commission that proof of publication  
11 has been received and that it complies with the requirements of this section.

12         2. The statement shall be spread on the record of the commission and for this purpose  
13 the publisher shall be required to furnish the commission with at least two copies of the  
14 statement which may be ~~pastored on~~ **placed in** the record.

15         3. The state auditor shall notify the county treasurer immediately of the receipt of the  
16 proof of publication of the statement. After the first day of ~~April~~ **July** of each year the  
17 county treasurer shall not pay or enter for protest any warrant for the pay of any of the county  
18 commission until notice is received from the state auditor that the required proof of  
19 publication has been filed. ~~[Any county treasurer paying or entering for protest any warrant~~  
20 ~~for any commissioner of the county commission prior to the receipt of such notice from the~~  
21 ~~state auditor shall be liable therefor on his official bond.]~~

22         4. The state auditor shall prepare sample forms for financial statements required by  
23 section 50.815 and shall ~~mail~~ **provide** the same to the county clerk of each county of the  
24 first ~~[class not having a charter form of government]~~, **second, third, or fourth classification**  
25 in this state, but failure of the auditor to supply such forms shall not in any way excuse any  
26 person from the performance of any duty imposed by this section or by section 50.815. If any  
27 county officer fails, neglects, or refuses to comply with the provisions of this section or  
28 section 50.815 ~~[he]~~, **the county officer** shall, in addition to other penalties provided by law,  
29 be liable on his **or her** official bond for dereliction of duty.

67.007. 1. **Notwithstanding any other provision of law to the contrary, beginning**  
2 **August 28, 2025, if any proposal by any political subdivision to impose a new tax**  
3 **authorized by a specific statute or to increase the rate of an existing tax authorized by a**  
4 **specific statute is submitted to and rejected by the voters of the political subdivision,**  
5 **such proposal shall not be resubmitted to the voters at any time during the two years**  
6 **immediately following the rejection of the proposal by the voters.**

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 change.**

11         3. **Notwithstanding the provisions of subsection 1 of this section to the contrary,**  
12 **a political subdivision may resubmit to the voters a previously rejected tax proposal**

13 sooner than the election cycle immediately following its rejection if the new proposal  
14 imposes a new tax authorized by a specific statute or increases the rate of an existing tax  
15 authorized by a specific statute in a federal- or state-declared natural disaster area.

2 ~~[67.1421. 1. Upon receipt of a proper petition filed with its municipal~~  
3 ~~clerk, the governing body of the municipality in which the proposed district is~~  
4 ~~located shall hold a public hearing in accordance with section 67.1431 and~~  
5 ~~may adopt an ordinance to establish the proposed district.~~

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

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

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

15 ~~(3) It contains the following information:~~

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

18 ~~(b) The name of the proposed district;~~

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

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

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

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

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

37 ~~(h) The total assessed value of all real property within the proposed~~  
38 ~~district;~~

39 ~~(i) A statement as to whether the petitioners are seeking a~~  
40 ~~determination that the proposed district, or any legally described portion~~  
41 ~~thereof, is a blighted area;~~

42 ~~(j) The proposed length of time for the existence of the district, which~~  
~~in the case of districts established after August 28, 2021, shall not exceed~~



43 ~~twenty-seven years from the adoption of the ordinance establishing the district~~  
 44 ~~unless the municipality extends the length of time under section 67.1481;~~

45 ~~(k) The maximum rates of real property taxes, and, business license~~  
 46 ~~taxes in the county seat of a county of the first classification without a charter~~  
 47 ~~form of government containing a population of at least two hundred thousand;~~  
 48 ~~that may be submitted to the qualified voters for approval;~~

49 ~~(l) The maximum rates of special assessments and respective methods~~  
 50 ~~of assessment that may be proposed by petition;~~

51 ~~(m) The limitations, if any, on the borrowing capacity of the district;~~

52 ~~(n) The limitations, if any, on the revenue generation of the district;~~

53 ~~(o) Other limitations, if any, on the powers of the district;~~

54 ~~(p) A request that the district be established; and~~

55 ~~(q) Any other items the petitioners deem appropriate;~~

56 ~~(4) The signature block for each real property owner signing the~~  
 57 ~~petition shall be in substantially the following form and contain the following~~  
 58 ~~information:~~

59 ~~Name of owner: \_\_\_\_\_~~

60 ~~Owner's telephone number and mailing address: \_\_\_\_\_~~

61 ~~If signer is different from owner:~~

62 ~~Name of signer: \_\_\_\_\_~~

63 ~~State basis of legal authority to sign: \_\_\_\_\_~~

64 ~~Signer's telephone number and mailing address: \_\_\_\_\_~~

65 ~~If the owner is an individual, state if owner is single or married: \_\_\_\_\_~~

66 ~~If owner is not an individual, state what type of entity: \_\_\_\_\_~~

67 ~~Map and parcel number and assessed value of each tract of real~~  
 68 ~~property within the proposed district owned: \_\_\_\_\_~~

69 ~~By executing this petition, the undersigned represents and warrants that~~  
 70 ~~he or she is authorized to execute this petition on behalf of the property~~  
 71 ~~owner named immediately above~~

72 \_\_\_\_\_

\_\_\_\_\_

73 \_\_\_\_\_

\_\_\_\_\_

74 ~~Signature of person-~~  
 75 ~~signing for owner~~

~~Date~~

76 ~~STATE OF MISSOURI        )~~

~~)—ss.~~

78 ~~COUNTY OF \_\_\_\_\_ )~~

79 ~~Before me personally appeared \_\_\_\_\_, to me personally known to be~~  
 80 ~~the individual described in and who executed the foregoing instrument.~~

81 ~~WITNESS my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_~~  
 82 ~~(month), \_\_\_\_\_ (year).~~

83 \_\_\_\_\_  
 84 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;

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  
 63 property within the proposed district owned: \_\_\_\_\_  
 64 By executing this petition, the undersigned represents and warrants that  
 65 he or she is authorized to execute this petition on behalf of the property  
 66 owner named 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  
 74 the individual described in and who executed the foregoing instrument.  
 75 WITNESS my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_  
 76 (month), \_\_\_\_\_ (year).

77 \_\_\_\_\_  
 78 \_\_\_\_\_  
 79 Notary Public

80 My Commission Expires: \_\_\_\_\_ ; and

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

88 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to  
 89 exceed ninety days after receipt of the petition, review and determine whether the petition  
 90 substantially complies with the requirements of subsection 2 of this section. In the event the  
 91 municipal clerk receives a petition which does not meet the requirements of subsection 2 of  
 92 this section, the municipal clerk shall, within a reasonable time, return the petition to the

93 submitting party by hand delivery, first class mail, postage prepaid or other efficient means of  
94 return and shall specify which requirements have not been met.

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

106         5. Amendments to a petition may be made which do not change the proposed  
107 boundaries of the proposed district if an amended petition meeting the requirements of  
108 subsection 2 of this section is filed with the municipal clerk at the following times and the  
109 following requirements have been met:

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

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

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.

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  
10 The \_\_\_\_\_ (insert name of district) Community Improvement District ("District" ) shall be  
11 authorized to levy special assessments against real property benefitted within the district for  
12 the purpose of providing revenue for \_\_\_\_\_ (insert general description of specific service  
13 and/or projects) in the district, such special assessments to be levied against each tract, lot or  
14 parcel of real property listed below within the district which receives special benefit as a  
15 result of such service and/or projects, the cost of which shall be allocated among this property  
16 by \_\_\_\_\_ (insert method of allocation, e.g., per square foot of property, per square foot on  
17 each square foot of improvement, or by abutting foot of property abutting streets, roads,  
18 highways, parks or other improvements, or any other reasonable method) in an amount not to  
19 exceed \_\_\_\_\_ dollars per (insert unit of measure). Such authorization to levy the special  
20 assessment shall expire on \_\_\_\_\_ (insert date). The tracts of land located in the district  
21 which 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 benefitted  
25 in relation to the benefit conferred upon each respective tract, lot or parcel of real property  
26 and 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 other provision of this section to the contrary, all**  
61 **property owned by an entity that is exempt from taxation under 26 U.S.C. Section 501**  
62 **(c), as amended, shall be exempt from any property tax or special assessment levied by a**  
63 **district.**

71.948. 1. **If a municipality's general ordinances are not available online for**  
2 **inspection without cost by the public,** at least three copies of the published book shall be  
3 kept on file in the office of the municipal clerk and kept available for inspection by the public  
4 at all reasonable business hours.

5 2. **If a municipality's general ordinances are available online for inspection**  
6 **without cost by the public, at least one copy of the published book shall be kept on file in**  
7 **the office of the municipal clerk and kept available for inspection by the public at all**  
8 **reasonable business hours.**

~~105.145. 1. The following definitions shall be applied to the terms~~  
2 ~~used in this section:~~



3 (1) "Governing body", the board, body, or persons in which the powers  
4 of a political subdivision as a body corporate, or otherwise, are vested;

5 (2) "Political subdivision", any agency or unit of this state, except  
6 counties and school districts, which now is, or hereafter shall be, authorized to  
7 levy taxes or empowered to cause taxes to be levied.

8 2. The governing body of each political subdivision in the state shall  
9 cause to be prepared an annual report of the financial transactions of the  
10 political subdivision in such summary form as the state auditor shall prescribe  
11 by rule, except that the annual report of political subdivisions whose cash  
12 receipts for the reporting period are ten thousand dollars or less shall only be  
13 required to contain the cash balance at the beginning of the reporting period, a  
14 summary of cash receipts, a summary of cash disbursements and the cash  
15 balance at the end of the reporting period.

16 3. Within such time following the end of the fiscal year as the state  
17 auditor shall prescribe by rule, the governing body of each political  
18 subdivision shall cause a copy of the annual financial report to be remitted  
19 to the state auditor.

20 4. The state auditor shall immediately on receipt of each financial  
21 report acknowledge the receipt of the report.

22 5. In any fiscal year no member of the governing body of any political  
23 subdivision of the state shall receive any compensation or payment of  
24 expenses after the end of the time within which the financial statement of the  
25 political subdivision is required to be filed with the state auditor and until such  
26 time as the notice from the state auditor of the filing of the annual financial  
27 report for the fiscal year has been received.

28 6. The state auditor shall prepare sample forms for financial reports  
29 and shall mail the same to the political subdivisions of the state. Failure of the  
30 auditor to supply such forms shall not in any way excuse any person from the  
31 performance of any duty imposed by this section.

32 7. All reports or financial statements hereinabove mentioned shall be  
33 considered to be public records.

34 8. The provisions of this section apply to the board of directors of  
35 every transportation development district organized under sections 238.200 to  
36 238.275.

37 9. Any political subdivision that fails to timely submit a copy of the  
38 annual financial statement to the state auditor shall be subject to a fine of five  
39 hundred dollars per day.

40 10. The state auditor shall report any violation of subsection 9 of this  
41 section to the department of revenue. Upon notification from the state  
42 auditor's office that a political subdivision failed to timely submit a copy of the  
43 annual financial statement, the department of revenue shall notify such  
44 political subdivision by certified mail that the statement has not been received.  
45 Such notice shall clearly set forth the following:

46 (1) The name of the political subdivision;

47 (2) That the political subdivision shall be subject to a fine of five  
48 hundred dollars per day if the political subdivision does not submit a copy of  
49 the annual financial statement to the state auditor's office within thirty days  
50 from the postmarked date stamped on the certified mail envelope;

51 ~~(3) That the fine will be enforced and collected as provided under~~  
52 ~~subsection 11 of this section; and~~

53 ~~(4) That the fine will begin accruing on the thirty-first day from the~~  
54 ~~postmarked date stamped on the certified mail envelope and will continue to~~  
55 ~~accrue until the state auditor's office receives a copy of the financial statement.~~  
56

57 ~~In the event a copy of the annual financial statement is received within such~~  
58 ~~thirty day period, no fine shall accrue or be imposed. The state auditor shall~~  
59 ~~report receipt of the financial statement to the department of revenue within~~  
60 ~~ten business days. Failure of the political subdivision to submit the required~~  
61 ~~annual financial statement within such thirty day period shall cause the fine to~~  
62 ~~be collected as provided under subsection 11 of this section.~~

63 ~~11. The department of revenue may collect the fine authorized under~~  
64 ~~the provisions of subsection 9 of this section by offsetting any sales or use tax~~  
65 ~~distributions due to the political subdivision. The director of revenue shall~~  
66 ~~retain two percent for the cost of such collection. The remaining revenues~~  
67 ~~collected from such violations shall be distributed annually to the schools of~~  
68 ~~the county in the same manner that proceeds for all penalties, forfeitures, and~~  
69 ~~finest collected for any breach of the penal laws of the state are distributed.~~

70 ~~12. Any political subdivision that has gross revenues of less than five~~  
71 ~~thousand dollars or that has not levied or collected taxes in the fiscal year for~~  
72 ~~which the annual financial statement was not timely filed shall not be subject~~  
73 ~~to the fine authorized in this section.~~

74 ~~13. If a failure to timely submit the annual financial statement is the~~  
75 ~~result of fraud or other illegal conduct by an employee or officer of the~~  
76 ~~political subdivision, the political subdivision shall not be subject to a fine~~  
77 ~~authorized under this section if the statement is filed within thirty days of the~~  
78 ~~discovery of the fraud or illegal conduct. If a fine is assessed and paid prior to~~  
79 ~~the filing of the statement, the department of revenue shall refund the fine~~  
80 ~~upon notification from the political subdivision.~~

81 ~~14. If a political subdivision has an outstanding balance for fines or~~  
82 ~~penalties at the time it files its first annual financial statement after January 1,~~  
83 ~~2023, the director of revenue shall make a one-time downward adjustment to~~  
84 ~~such outstanding balance in an amount that reduces the outstanding balance by~~  
85 ~~no less than ninety percent.~~

86 ~~15. The director of revenue shall have the authority to make a one-time~~  
87 ~~downward adjustment to any outstanding penalty imposed under this section~~  
88 ~~on a political subdivision if the director determines the fine is uncollectable.~~  
89 ~~The director of revenue may prescribe rules and regulations necessary to carry~~  
90 ~~out the provisions of this subsection. Any rule or portion of a rule, as that term~~  
91 ~~is defined in section 536.010, that is created under the authority delegated in~~  
92 ~~this section shall become effective only if it complies with and is subject to all~~  
93 ~~of the provisions of chapter 536 and, if applicable, section 536.028. This~~  
94 ~~section and chapter 536 are nonseverable and if any of the powers vested with~~  
95 ~~the general assembly pursuant to chapter 536 to review, to delay the effective~~  
96 ~~date, or to disapprove and annul a rule are subsequently held unconstitutional,~~  
97 ~~then the grant of rulemaking authority and any rule proposed or adopted after~~  
98 ~~August 28, 2022, shall be invalid and void.]~~

105.145. 1. The following definitions shall be applied to the terms used in this section:

(1) "Governing body", the board, body, or persons in which the powers of a political subdivision as a body corporate, or otherwise, are vested;

(2) "Political subdivision", any agency or unit of this state, except counties and school districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes to be levied.

2. The governing body of each political subdivision in the state shall cause to be prepared an annual report of the financial transactions of the political subdivision in such summary form as the state auditor shall prescribe by rule, except that the annual report of political subdivisions whose cash receipts for the reporting period are ten thousand dollars or less shall only be required to contain the cash balance at the beginning of the reporting period, a summary of cash receipts, a summary of cash disbursements and the cash balance at the end of the reporting period.

3. Within such time following the end of the fiscal year as the state auditor shall prescribe by rule, the governing body of each political subdivision shall cause a copy of the annual financial report to be remitted to the state auditor.

4. The state auditor shall immediately on receipt of each financial report acknowledge the receipt of the report.

5. In any fiscal year no member of the governing body of any political subdivision of the state shall receive any compensation or payment of expenses after the end of the time within which the financial statement of the political subdivision is required to be filed with the state auditor and until such time as the notice from the state auditor of the filing of the annual financial report for the fiscal year has been received.

6. The state auditor shall prepare sample forms for financial reports and shall mail the same to the political subdivisions of the state. Failure of the auditor to supply such forms shall not in any way excuse any person from the performance of any duty imposed by this section.

7. All reports or financial statements hereinabove mentioned shall be considered to be public records.

8. The provisions of this section apply to the board of directors of every transportation development district organized under sections 238.200 to 238.275.

9. Any political subdivision that fails to timely submit a copy of the annual financial statement to the state auditor shall be subject to a fine of five hundred dollars per day.

10. The state auditor shall report any violation of subsection 9 of this section to the department of revenue. Upon notification from the state auditor's office that a political subdivision failed to timely submit a copy of the annual financial statement, the department of

38 revenue shall notify such political subdivision by certified mail that the statement has not  
39 been received. Such notice shall clearly set forth the following:

40 (1) The name of the political subdivision;

41 (2) That the political subdivision shall be subject to a fine of five hundred dollars per  
42 day if the political subdivision does not submit a copy of the annual financial statement to the  
43 state auditor's office within thirty days from the postmarked date stamped on the certified  
44 mail envelope;

45 (3) That the fine will be enforced and collected as provided under subsection 11 of  
46 this section; and

47 (4) That the fine will begin accruing on the thirty-first day from the postmarked date  
48 stamped on the certified mail envelope and will continue to accrue until the state auditor's  
49 office receives a copy of the financial statement.

50

51 In the event a copy of the annual financial statement is received within such thirty-day period,  
52 no fine shall accrue or be imposed. The state auditor shall report receipt of the financial  
53 statement to the department of revenue within ten business days. Failure of the political  
54 subdivision to submit the required annual financial statement within such thirty-day period  
55 shall cause the fine to be collected as provided under subsection 11 of this section.

56 11. The department of revenue may collect the fine authorized under the provisions of  
57 subsection 9 of this section by offsetting any sales or use tax distributions due to the political  
58 subdivision. The director of revenue shall retain two percent for the cost of such collection.  
59 The remaining revenues collected from such violations shall be distributed annually to the  
60 schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines  
61 collected for any breach of the penal laws of the state are distributed.

62 12. ~~(1) Any [transportation development district organized under sections 238.200 to~~  
63 ~~238.275 having]~~ **political subdivision that has** gross revenues of less than five thousand  
64 **dollars or that has not levied or collected sales or use taxes** in the fiscal year for which the  
65 annual financial statement was not timely filed shall not be subject to the fine authorized in  
66 this section.

67 (2) **Notwithstanding any provision of this section or any other law to the**  
68 **contrary, no political subdivision with fewer than five hundred inhabitants shall be**  
69 **subject to the fine authorized in this section, and any fine or fines previously assessed**  
70 **but not paid in full shall be deemed void. A political subdivision subject to this**  
71 **subdivision shall timely file the annual financial statement under this section.**

72 13. **If a failure to timely submit the annual financial statement is the result of**  
73 **fraud or other illegal conduct by an employee or officer of the political subdivision, the**  
74 **political subdivision shall not be subject to a fine authorized under this section if the**

75 statement is filed within thirty days of the discovery of the fraud or illegal conduct. If a  
76 fine is assessed and paid prior to the filing of the statement, the department of revenue  
77 shall refund the fine upon notification from the political subdivision.

78       **14.** If a political subdivision has an outstanding balance for fines or penalties at  
79 the time it files its first annual financial statement after August 28, 2025, the director of  
80 revenue shall make a one-time downward adjustment to such outstanding balance in an  
81 amount that reduces the outstanding balance by no less than ninety percent.

82       **15.** The director of revenue shall have the authority to make a one-time  
83 downward adjustment to any outstanding penalty imposed under this section on a  
84 political subdivision if the director determines the fine is uncollectable. The director of  
85 revenue may prescribe rules and regulations necessary to carry out the provisions of this  
86 subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that  
87 is created under the authority delegated in this section shall become effective only if it  
88 complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
89 section 536.028. This section and chapter 536 are nonseverable and if any of the powers  
90 vested with the general assembly pursuant to chapter 536 to review, to delay the  
91 effective date, or to disapprove and annul a rule are subsequently held unconstitutional,  
92 then the grant of rulemaking authority and any rule proposed or adopted after August  
93 28, 2025, shall be invalid and void.

**115.240.** The election authority for any political subdivision or special district  
2 shall label ballot measures relating to taxation that are submitted by such political  
3 subdivision or special district to a vote of the people numerically or alphabetically in the  
4 order in which they are submitted. No such ballot measure shall be labeled in a  
5 descriptive manner aside from its numerical or alphabetical designation. Election  
6 authorities may coordinate with each other, or with the secretary of state, to maintain a  
7 database or other record and to ensure that the same measure shared on the ballot of  
8 multiple election authorities at the same election will have the same numerical or  
9 alphabetical assignment.

**137.067.** Notwithstanding any other provision of law to the contrary, any ballot  
2 measure seeking approval to add, change, or modify a tax on real property shall express  
3 the effect of the proposed change within the ballot language in terms of the change in  
4 real dollars owed per one hundred thousand dollars of a property's market valuation.

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

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

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

9           (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the  
10 provisions of this section or when a court has determined the tax rate; except that, other  
11 provisions of law to the contrary notwithstanding, a school district may levy the operating  
12 levy for school purposes required for the current year pursuant to subsection 2 of section  
13 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri  
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the  
15 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate  
16 ceiling is approved by voters of the political subdivision as provided in this section;

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

36           2. Whenever changes in assessed valuation are entered in the assessor's books for any  
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are  
38 established in Section 4(b) of Article X of the Missouri Constitution and defined in section  
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each  
40 political subdivision wholly or partially within the county or St. Louis City of the change in  
41 valuation of each subclass of real property, individually, and personal property, in the  
42 aggregate, exclusive of new construction and improvements. All political subdivisions shall

43 immediately revise the applicable rates of levy for each purpose for each subclass of real  
44 property, individually, and personal property, in the aggregate, for which taxes are levied to  
45 the extent necessary to produce from all taxable property, exclusive of new construction and  
46 improvements, substantially the same amount of tax revenue as was produced in the previous  
47 year for each subclass of real property, individually, and personal property, in the aggregate,  
48 except that the rate shall not exceed the greater of the most recent voter-approved rate or the  
49 most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this  
50 section. Any political subdivision that has received approval from voters for a tax increase  
51 after August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue  
52 as the amount of revenue that would have been derived by applying the voter-approved  
53 increased tax rate ceiling to the total assessed valuation of the political subdivision as most  
54 recently certified by the city or county clerk on or before the date of the election in which  
55 such increase is approved, increased by the percentage increase in the consumer price index,  
56 as provided by law, except that the rate shall not exceed the greater of the most recent voter-  
57 approved rate or the most recent voter-approved rate as adjusted under subdivision (2) of  
58 subsection 5 of this section. Such tax revenue shall not include any receipts from ad valorem  
59 levies on any real property which was assessed by the assessor of a county or city in such  
60 previous year but is assessed by the assessor of a county or city in the current year in a  
61 different subclass of real property. Where the taxing authority is a school district for the  
62 purposes of revising the applicable rates of levy for each subclass of real property, the tax  
63 revenues from state-assessed railroad and utility property shall be apportioned and attributed  
64 to each subclass of real property based on the percentage of the total assessed valuation of the  
65 county that each subclass of real property represents in the current taxable year. As provided  
66 in Section 22 of Article X of the constitution, a political subdivision may also revise each levy  
67 to allow for inflationary assessment growth occurring within the political subdivision. The  
68 inflationary growth factor for any such subclass of real property or personal property shall be  
69 limited to the actual assessment growth in such subclass or class, exclusive of new  
70 construction and improvements, and exclusive of the assessed value on any real property  
71 which was assessed by the assessor of a county or city in the current year in a different  
72 subclass of real property, but not to exceed the consumer price index or five percent,  
73 whichever is lower. Should the tax revenue of a political subdivision from the various tax  
74 rates determined in this subsection be different than the tax revenue that would have been  
75 determined from a single tax rate as calculated pursuant to the method of calculation in this  
76 subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of  
77 those subclasses of real property, individually, and/or personal property, in the aggregate, in  
78 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such  
79 revision shall yield an amount equal to such difference and shall be apportioned among such

80 subclasses of real property, individually, and/or personal property, in the aggregate, based on  
81 the relative assessed valuation of the class or subclasses of property experiencing a tax rate  
82 reduction. Such revision in the tax rates of each class or subclass shall be made by computing  
83 the percentage of current year adjusted assessed valuation of each class or subclass with a tax  
84 rate reduction to the total current year adjusted assessed valuation of the class or subclasses  
85 with a tax rate reduction, multiplying the resulting percentages by the revenue difference  
86 between the single rate calculation and the calculations pursuant to this subsection and  
87 dividing by the respective adjusted current year assessed valuation of each class or subclass to  
88 determine the adjustment to the rate to be levied upon each class or subclass of property. The  
89 adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in  
90 the manner provided in this subsection, and added to the initial rate computed for each class  
91 or subclass of property. For school districts that levy separate tax rates on each subclass of  
92 real property and personal property in the aggregate, if voters approved a ballot before  
93 January 1, 2011, that presented separate stated tax rates to be applied to the different  
94 subclasses of real property and personal property in the aggregate, or increases the separate  
95 rates that may be levied on the different subclasses of real property and personal property in  
96 the aggregate by different amounts, the tax rate that shall be used for the single tax rate  
97 calculation shall be a blended rate, calculated in the manner provided under subdivision (1) of  
98 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  
100 levy 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-  
103 assessed railroad and utility property, which shall be separately estimated in addition to other  
104 data required in complying with section 164.011, substantially the amount of tax revenue  
105 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be  
106 adjusted to offset such district's reduction in the apportionment of state school moneys due to  
107 its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling  
108 pursuant to this section, requiring the estimating of effects of state-assessed railroad and  
109 utility valuation or loss of state aid, discovers that the estimates used result in receipt of  
110 excess revenues, which would have required a lower rate if the actual information had been  
111 known, the school district shall reduce the tax rate ceiling in the following year to compensate  
112 for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes  
113 of this section.

114 (2) For any political subdivision which experiences a reduction in the amount of  
115 assessed valuation relating to a prior year, due to decisions of the state tax commission or a



116 court pursuant to sections 138.430 to 138.433, or due to clerical errors or corrections in the  
117 calculation or recordation of any assessed valuation:

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

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

133 4. (1) In order to implement the provisions of this section and Section 22 of Article X  
134 of the Constitution of Missouri, the term improvements shall apply to both real and personal  
135 property. In order to determine the value of new construction and improvements, each county  
136 assessor shall maintain a record of real property valuations in such a manner as to identify  
137 each year the increase in valuation for each political subdivision in the county as a result of  
138 new construction and improvements. The value of new construction and improvements shall  
139 include the additional assessed value of all improvements or additions to real property which  
140 were begun after and were not part of the prior year's assessment, except that the additional  
141 assessed value of all improvements or additions to real property which had been totally or  
142 partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, sections  
143 135.200 to 135.255, and section 353.110 shall be included in the value of new construction  
144 and improvements when the property becomes totally or partially subject to assessment and  
145 payment of all ad valorem taxes. The aggregate increase in valuation of personal property for  
146 the current year over that of the previous year is the equivalent of the new construction and  
147 improvements factor for personal property. ~~[Notwithstanding any opt-out implemented~~  
148 ~~pursuant to subsection 14 of section 137.115,]~~ The assessor shall certify the amount of new  
149 construction and improvements and the amount of assessed value on any real property which  
150 was assessed by the assessor of a county or city in such previous year but is assessed by the  
151 assessor of a county or city in the current year in a different subclass of real property  
152 separately for each of the three subclasses of real property for each political subdivision to the

153 county clerk in order that political subdivisions shall have this information for the purpose of  
154 calculating tax rates pursuant to this section and Section 22, Article X, Constitution of  
155 Missouri. In addition, the state tax commission shall certify each year to each county clerk  
156 the increase in the general price level as measured by the Consumer Price Index for All Urban  
157 Consumers for the United States, or its successor publications, as defined and officially  
158 reported by the United States Department of Labor, or its successor agency. The state tax  
159 commission shall certify the increase in such index on the latest twelve-month basis available  
160 on February first of each year over the immediately preceding prior twelve-month period in  
161 order that political subdivisions shall have this information available in setting their tax rates  
162 according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of  
163 implementing the provisions of this section and Section 22 of Article X of the Missouri  
164 Constitution, the term "property" means all taxable property, including state-assessed  
165 property.

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

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

186 (2) When voters approve an increase in the tax rate, the amount of the increase shall  
187 be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate  
188 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

190 tax rate approved shall be adjusted as provided in this section and, so adjusted, shall be the  
191 current tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that  
192 when applied to the current total assessed valuation of the political subdivision, excluding  
193 new construction and improvements since the date of the election approving such increase,  
194 the revenue derived from the adjusted tax rate ceiling is equal to the sum of: the amount of  
195 revenue which would have been derived by applying the voter-approved increased tax rate  
196 ceiling to total assessed valuation of the political subdivision, as most recently certified by the  
197 city or county clerk on or before the date of the election in which such increase is approved,  
198 increased by the percentage increase in the consumer price index, as provided by law. Such  
199 adjusted tax rate ceiling may be applied to the total assessed valuation of the political  
200 subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate  
201 increase, upon voter approval, each tax rate increase shall be adjusted in the manner  
202 prescribed in this section to yield the sum of: the amount of revenue that would be derived by  
203 applying such voter-approved increased rate to the total assessed valuation, as most recently  
204 certified by the city or county clerk on or before the date of the election in which such  
205 increase was approved, increased by the percentage increase in the consumer price index, as  
206 provided by law, from the date of the election to the time of such increase and, so adjusted,  
207 shall be the current tax rate ceiling.

208       **(3) The provisions of subdivision (2) of this subsection notwithstanding, if prior**  
209 **to the expiration of a temporary levy increase, voters approve a subsequent levy**  
210 **increase, the new tax rate ceiling shall remain in effect only until such time as the**  
211 **temporary levy expires under the terms originally approved by a vote of the people, at**  
212 **which time the tax rate ceiling shall be decreased by the amount of the temporary levy**  
213 **increase. If, prior to the expiration of a temporary levy increase, voters of a political**  
214 **subdivision are asked to approve an additional, permanent increase to the political**  
215 **subdivision's tax rate ceiling, voters shall be submitted ballot language that clearly**  
216 **indicates that if the permanent levy increase is approved, the temporary levy shall be**  
217 **made permanent.**

218       **(4)** The governing body of any political subdivision may levy a tax rate lower than its  
219 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level  
220 not exceeding the tax rate ceiling without voter approval in the manner provided under  
221 subdivision ~~[(4)]~~ **(5)** of this subsection. Nothing in this section shall be construed as  
222 prohibiting a political subdivision from voluntarily levying a tax rate lower than that which is  
223 required under the provisions of this section or from seeking voter approval of a reduction to  
224 such political subdivision's tax rate ceiling.

225       ~~[(4)]~~ **(5)** In a year of general reassessment, a governing body whose tax rate is lower  
226 than its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of

227 this section as if its tax rate was at the tax rate ceiling. In a year following general  
228 reassessment, if such governing body intends to increase its tax rate, the governing body shall  
229 conduct a public hearing, and in a public meeting it shall adopt an ordinance, resolution, or  
230 policy statement justifying its action prior to setting and certifying its tax rate. The provisions  
231 of this subdivision shall not apply to any political subdivision which levies a tax rate lower  
232 than its tax rate ceiling solely due to a reduction required by law resulting from sales tax  
233 collections. The provisions of this subdivision shall not apply to any political subdivision  
234 which has received voter approval for an increase to its tax rate ceiling subsequent to setting  
235 its most recent tax rate.

236 **(6) (a) As used in this subdivision, the following terms mean:**

237 **a. "Current tax rate ceiling", the tax rate ceiling in effect before the voters**  
238 **approve a higher tax rate;**

239 **b. "Increased tax rate ceiling", the new tax rate ceiling in effect after the voters**  
240 **approve a higher tax rate.**

241 **(b) Notwithstanding any other provision of law to the contrary, when the**  
242 **required majority of voters in a political subdivision passes an increase in the political**  
243 **subdivision's tax rate, the political subdivision shall use the current tax rate ceiling and**  
244 **the increase approved by the voters in establishing the rates of levy for the tax year**  
245 **immediately following the election.**

246 **(c) If the assessed valuation of real property in such political subdivision is**  
247 **reduced in such tax year immediately following the election, such political subdivision**  
248 **may raise its rates of levy so that the revenue received from its local real property tax**  
249 **rates equals the amount the political subdivision would have received from the increased**  
250 **rates of levy had there been no reduction in the assessed valuation of real property in the**  
251 **political subdivision.**

252 **(d) Using the increased tax rate ceiling shall be revenue neutral as required in**  
253 **Article X, Section 22 of the Constitution of Missouri.**

254 **6. (1) For the purposes of calculating state aid for public schools pursuant to section**  
255 **163.031, each taxing authority which is a school district shall determine its proposed tax rate**  
256 **as a blended rate of the classes or subclasses of property. Such blended rate shall be**  
257 **calculated by first determining the total tax revenue of the property within the jurisdiction of**  
258 **the taxing authority, which amount shall be equal to the sum of the products of multiplying**  
259 **the assessed valuation of each class and subclass of property by the corresponding tax rate for**  
260 **such class or subclass, then dividing the total tax revenue by the total assessed valuation of**  
261 **the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred.**  
262 **Where the taxing authority is a school district, such blended rate shall also be used by such**

263 school district for calculating revenue from state-assessed railroad and utility property as  
264 defined in chapter 151 and for apportioning the tax rate by purpose.

265 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk  
266 of the county commission in the county or counties where the tax rate applies of its tax rate  
267 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a  
268 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one  
269 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-  
270 hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of  
271 one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to  
272 one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of  
273 a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate  
274 shall provide data, in such form as shall be prescribed by the state auditor by rule,  
275 substantiating such tax rate complies with Missouri law. All forms for the calculation of rates  
276 pursuant to this section shall be promulgated as a rule and shall not be incorporated by  
277 reference. The state auditor shall promulgate rules for any and all forms for the calculation of  
278 rates pursuant to this section which do not currently exist in rule form or that have been  
279 incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for  
280 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,  
281 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed  
282 for annual debt service requirements will be prima facie valid if, after making the payment for  
283 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed  
284 the following year's payments. The county clerk shall keep on file and available for public  
285 inspection all such information for a period of three years. The clerk shall, within three days  
286 of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed  
287 tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen  
288 days of the date of receipt, examine such information and return to the county clerk his or her  
289 findings as to compliance of the tax rate ceiling with this section and as to compliance of any  
290 proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing  
291 authority's proposed tax rate does not comply with Missouri law, then the state auditor's  
292 findings shall include a recalculated tax rate, and the state auditor may request a taxing  
293 authority to submit documentation supporting such taxing authority's proposed tax rate. The  
294 county clerk shall immediately forward a copy of the auditor's findings to the taxing authority  
295 and shall file a copy of the findings with the information received from the taxing authority.  
296 The taxing authority shall have fifteen days from the date of receipt from the county clerk of  
297 the state auditor's findings and any request for supporting documentation to accept or reject in  
298 writing the rate change certified by the state auditor and to submit all requested information to  
299 the state auditor. A copy of the taxing authority's acceptance or rejection and any information

300 submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority  
301 rejects a rate change certified by the state auditor and the state auditor does not receive  
302 supporting information which justifies the taxing authority's original or any subsequent  
303 proposed tax rate, then the state auditor shall refer the perceived violations of such taxing  
304 authority to the attorney general's office and the attorney general is authorized to obtain  
305 injunctive relief to prevent the taxing authority from levying a violative tax rate.

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

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

313 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied  
314 with the provisions of this section, the taxpayer may make a formal complaint with the  
315 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action  
316 within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to  
317 this section and institute an action as representative of a class of all taxpayers within a taxing  
318 authority if the class is so numerous that joinder of all members is impracticable, if there are  
319 questions of law or fact common to the class, if the claims or defenses of the representative  
320 parties are typical of the claims or defenses of the class, and if the representative parties will  
321 fairly and adequately protect the interests of the class. In any class action maintained  
322 pursuant to this section, the court may direct to the members of the class a notice to be  
323 published at least once each week for four consecutive weeks in a newspaper of general  
324 circulation published in the county where the civil action is commenced and in other counties  
325 within the jurisdiction of a taxing authority. The notice shall advise each member that the  
326 court will exclude him or her from the class if he or she so requests by a specified date, that  
327 the judgment, whether favorable or not, will include all members who do not request  
328 exclusion, and that any member who does not request exclusion may, if he or she desires,  
329 enter an appearance. In any class action brought pursuant to this section, the court, in  
330 addition to the relief requested, shall assess against the taxing authority found to be in  
331 violation of this section the reasonable costs of bringing the action, including reasonable  
332 attorney's fees, provided no attorney's fees shall be awarded any attorney or association of  
333 attorneys who receive public funds from any source for their services. Any action brought  
334 pursuant to this section shall be set for hearing as soon as practicable after the cause is at  
335 issue.

336           9. If in any action, including a class action, the court issues an order requiring a taxing  
337 authority to revise the tax rates as provided in this section or enjoins a taxing authority from  
338 the collection of a tax because of its failure to revise the rate of levy as provided in this  
339 section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously  
340 paid his or her taxes in part, whether or not the taxes are paid under protest as provided in  
341 section 139.031 or otherwise contested. The part of the taxes paid erroneously is the  
342 difference in the amount produced by the original levy and the amount produced by the  
343 revised levy. The township or county collector of taxes or the collector of taxes in any city  
344 shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise  
345 the rate of levy as provided in this section shall make available to the collector all funds  
346 necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest  
347 on any money erroneously paid by him or her pursuant to this subsection. Effective in the  
348 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund  
349 any tax erroneously paid prior to or during the third tax year preceding the current tax year.

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

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the  
2 assessor's deputies in all counties of this state including the City of St. Louis shall annually  
3 make a list of all real and tangible personal property taxable in the assessor's city, county,  
4 town or district. Except as otherwise provided in subsection 3 of this section and section  
5 137.078, the assessor shall annually assess all personal property at thirty-three and one-third  
6 percent of its true value in money as of January first of each calendar year. The assessor shall  
7 annually assess all real property, including any new construction and improvements to real  
8 property, and possessory interests in real property at the percent of its true value in money set  
9 in subsection 5 of this section. The true value in money of any possessory interest in real  
10 property in subclass (3), where such real property is on or lies within the ultimate airport  
11 boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a  
12 commercial airport having a FAR Part 139 certification and owned by a political subdivision,  
13 shall be the otherwise applicable true value in money of any such possessory interest in real  
14 property, less the total dollar amount of costs paid by a party, other than the political  
15 subdivision, towards any new construction or improvements on such real property completed

16 after January 1, 2008, and which are included in the above-mentioned possessory interest,  
17 regardless of the year in which such costs were incurred or whether such costs were  
18 considered in any prior year. The assessor shall annually assess all real property in the  
19 following manner: new assessed values shall be determined as of January first of each odd-  
20 numbered year and shall be entered in the assessor's books; those same assessed values shall  
21 apply in the following even-numbered year, except for new construction and property  
22 improvements which shall be valued as though they had been completed as of January first of  
23 the preceding odd-numbered year. The assessor may call at the office, place of doing  
24 business, or residence of each person required by this chapter to list property, and require the  
25 person to make a correct statement of all taxable tangible personal property owned by the  
26 person or under his or her care, charge or management, taxable in the county. On or before  
27 January first of each even-numbered year, the assessor shall prepare and submit a two-year  
28 assessment maintenance plan to the county governing body and the state tax commission for  
29 their respective approval or modification. The county governing body shall approve and  
30 forward such plan or its alternative to the plan to the state tax commission by February first.  
31 If the county governing body fails to forward the plan or its alternative to the plan to the state  
32 tax commission by February first, the assessor's plan shall be considered approved by the  
33 county governing body. If the state tax commission fails to approve a plan and if the state tax  
34 commission and the assessor and the governing body of the county involved are unable to  
35 resolve the differences, in order to receive state cost-share funds outlined in section 137.750,  
36 the county or the assessor shall petition the administrative hearing commission, by May first,  
37 to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement  
38 of the parties, the matter may be stayed while the parties proceed with mediation or  
39 arbitration upon terms agreed to by the parties. The final decision of the administrative  
40 hearing commission shall be subject to judicial review in the circuit court of the county  
41 involved. In the event a valuation of subclass (1) real property within any county with a  
42 charter form of government, or within a city not within a county, is made by a computer,  
43 computer-assisted method or a computer program, the burden of proof, supported by clear,  
44 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any  
45 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a  
46 presumption that the assessment was made by a computer, computer-assisted method or a  
47 computer program. Such evidence shall include, but shall not be limited to, the following:  
48       (1) The findings of the assessor based on an appraisal of the property by generally  
49 accepted appraisal techniques; and  
50       (2) The purchase prices from sales of at least three comparable properties and the  
51 address or location thereof. As used in this subdivision, the word "comparable" means that:  
52       (a) Such sale was closed at a date relevant to the property valuation; and



53 (b) Such properties are not more than one mile from the site of the disputed property,  
54 except where no similar properties exist within one mile of the disputed property, the nearest  
55 comparable property shall be used. Such property shall be within five hundred square feet in  
56 size of the disputed property, and resemble the disputed property in age, floor plan, number of  
57 rooms, and other relevant characteristics.

58 2. Assessors in each county of this state and the City of St. Louis may send personal  
59 property assessment forms through the mail.

60 3. The following items of personal property shall each constitute separate subclasses  
61 of tangible personal property and shall be assessed and valued for the purposes of taxation at  
62 the following percentages of their true value in money:

63 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of  
64 one percent;

65 (2) Livestock, twelve percent;

66 (3) Farm machinery, twelve percent;

67 (4) Motor vehicles which are eligible for registration as and are registered as historic  
68 motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years  
69 old and which are used solely for noncommercial purposes and are operated less than two  
70 hundred hours per year or aircraft that are home built from a kit, five percent;

71 (5) Poultry, twelve percent; and

72 (6) Tools and equipment used for pollution control and tools and equipment used in  
73 retooling for the purpose of introducing new product lines or used for making improvements  
74 to existing products by any company which is located in a state enterprise zone and which is  
75 identified by any standard industrial classification number cited in subdivision (7) of section  
76 135.200, twenty-five percent.

77 4. The person listing the property shall enter a true and correct statement of the  
78 property, in a printed blank prepared for that purpose. The statement, after being filled out,  
79 shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall  
80 then be delivered to the assessor.

81 5. (1) All subclasses of real property, as such subclasses are established in Section 4  
82 (b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed  
83 at the following percentages of true value:

84 (a) For real property in subclass (1), nineteen percent;

85 (b) For real property in subclass (2), twelve percent; and

86 (c) For real property in subclass (3), thirty-two percent.

87 (2) A taxpayer may apply to the county assessor, or, if not located within a county,  
88 then the assessor of such city, for the reclassification of such taxpayer's real property if the use  
89 or purpose of such real property is changed after such property is assessed under the

90 provisions of this chapter. If the assessor determines that such property shall be reclassified,  
91 he or she shall determine the assessment under this subsection based on the percentage of the  
92 tax year that such property was classified in each subclassification.

93         6. Manufactured homes, as defined in section 700.010, which are actually used as  
94 dwelling units shall be assessed at the same percentage of true value as residential real  
95 property for the purpose of taxation. The percentage of assessment of true value for such  
96 manufactured homes shall be the same as for residential real property. If the county collector  
97 cannot identify or find the manufactured home when attempting to attach the manufactured  
98 home for payment of taxes owed by the manufactured home owner, the county collector may  
99 request the county commission to have the manufactured home removed from the tax books,  
100 and such request shall be granted within thirty days after the request is made; however, the  
101 removal from the tax books does not remove the tax lien on the manufactured home if it is  
102 later identified or found. For purposes of this section, a manufactured home located in a  
103 manufactured home rental park, rental community or on real estate not owned by the  
104 manufactured home owner shall be considered personal property. For purposes of this  
105 section, a manufactured home located on real estate owned by the manufactured home owner  
106 may be considered real property.

107         7. Each manufactured home assessed shall be considered a parcel for the purpose of  
108 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be  
109 real estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement  
110 to the existing real estate parcel.

111         8. Any amount of tax due and owing based on the assessment of a manufactured  
112 home shall be included on the personal property tax statement of the manufactured home  
113 owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of  
114 section 442.015, in which case the amount of tax due and owing on the assessment of the  
115 manufactured home as a realty improvement to the existing real estate parcel shall be  
116 included on the real property tax statement of the real estate owner.

117         9. The assessor of each county and each city not within a county shall use the trade-in  
118 value published in the October issue of the National Automobile Dealers' Association Official  
119 Used Car Guide, or its successor publication, as the recommended guide of information for  
120 determining the true value of motor vehicles described in such publication. The assessor shall  
121 not use a value that is greater than the average trade-in value in determining the true value of  
122 the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles  
123 two years old or newer from a vehicle's model year, the assessor may use a value other than  
124 average without performing a physical inspection of the motor vehicle. In the absence of a  
125 listing for a particular motor vehicle in such publication, the assessor shall use such

126 information or publications which in the assessor's judgment will fairly estimate the true  
127 value in money of the motor vehicle.

128         10. Before the assessor may increase the assessed valuation of any parcel of subclass  
129 (1) real property by more than fifteen percent since the last assessment, excluding increases  
130 due to new construction or improvements, the assessor shall conduct a physical inspection of  
131 such property.

132         11. If a physical inspection is required, pursuant to subsection 10 of this section, the  
133 assessor shall notify the property owner of that fact in writing and shall provide the owner  
134 clear written notice of the owner's rights relating to the physical inspection. If a physical  
135 inspection is required, the property owner may request that an interior inspection be  
136 performed during the physical inspection. The owner shall have no less than thirty days to  
137 notify the assessor of a request for an interior physical inspection.

138         12. A physical inspection, as required by subsection 10 of this section, shall include,  
139 but not be limited to, an on-site personal observation and review of all exterior portions of the  
140 land and any buildings and improvements to which the inspector has or may reasonably and  
141 lawfully gain external access, and shall include an observation and review of the interior of  
142 any buildings or improvements on the property upon the timely request of the owner pursuant  
143 to subsection 11 of this section. Mere observation of the property via a drive-by inspection or  
144 the like shall not be considered sufficient to constitute a physical inspection as required by  
145 this section.

146         13. A county or city collector may accept credit cards as proper form of payment of  
147 outstanding property tax or license due. No county or city collector may charge surcharge for  
148 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,  
149 processor, or issuer for its service. A county or city collector may accept payment by  
150 electronic transfers of funds in payment of any tax or license and charge the person making  
151 such payment a fee equal to the fee charged the county by the bank, processor, or issuer of  
152 such electronic payment.

153         14. **For all tax years beginning on or before December 31, 2025,** Any county or  
154 city not within a county in this state may, by an affirmative vote of the governing body of  
155 such county, opt out of the provisions of this section and sections 137.073, 138.060, and  
156 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular  
157 session and section 137.073 as modified by house committee substitute for senate substitute  
158 for senate committee substitute for senate bill no. 960, ninety-second general assembly,  
159 second regular session, for the next year of the general reassessment, prior to January first of  
160 any year, **but ending on or before December 31, 2025. For all tax years beginning on or**  
161 **after January 1, 2026,** No county or city not within a county shall exercise this opt-out  
162 provision after implementing the provisions of this section and sections 137.073, 138.060,

163 and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second  
164 regular session and section 137.073 as modified by house committee substitute for senate  
165 substitute for senate committee substitute for senate bill no. 960, ninety-second general  
166 assembly, second regular session, in a year of general reassessment. For the purposes of  
167 applying the provisions of this subsection, a political subdivision contained within two or  
168 more counties where at least one of such counties has opted out and at least one of such  
169 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of  
170 house bill no. 1150 of the ninety-first general assembly, second regular session. A governing  
171 body of a city not within a county or a county that has opted out under the provisions of this  
172 subsection may choose to implement the provisions of this section and sections 137.073,  
173 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,  
174 second regular session, and section 137.073 as modified by house committee substitute for  
175 senate substitute for senate committee substitute for senate bill no. 960, ninety-second general  
176 assembly, second regular session, for the next year of general reassessment, by an affirmative  
177 vote of the governing body prior to December thirty-first of any year.

178         15. The governing body of any city of the third classification with more than twenty-  
179 six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants  
180 located in any county that has exercised its authority to opt out under subsection 14 of this  
181 section may levy separate and differing tax rates for real and personal property only if such  
182 city bills and collects its own property taxes or satisfies the entire cost of the billing and  
183 collection of such separate and differing tax rates. Such separate and differing rates shall not  
184 exceed such city's tax rate ceiling.

185         16. Any portion of real property that is available as reserve for strip, surface, or coal  
186 mining for minerals for purposes of excavation for future use or sale to others that has not  
187 been bonded and permitted under chapter 444 shall be assessed based upon how the real  
188 property is currently being used. Any information provided to a county assessor, state tax  
189 commission, state agency, or political subdivision responsible for the administration of tax  
190 policies shall, in the performance of its duties, make available all books, records, and  
191 information requested, except such books, records, and information as are by law declared  
192 confidential in nature, including individually identifiable information regarding a specific  
193 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall  
194 mean all real property that is in use or readily available as a reserve for strip, surface, or coal  
195 mining for minerals for purposes of excavation for current or future use or sale to others that  
196 has been bonded and permitted under chapter 444.

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, **and approval of such project**  
3 **shall be by at least a two-thirds majority vote if the funding mechanism of the project**

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

31 **5. Notwithstanding any provision of this section to the contrary, nothing in this**  
32 **section shall affect a vote of the people under the provisions of section 238.230.**

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

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

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

22

23 The \_\_\_\_\_ Transportation Development District shall be authorized to levy special  
24 assessments against property benefitted within the district for the purpose of providing  
25 revenue for the development of a project (or projects) in the district (insert general description  
26 of the project or projects, if necessary), said special assessments to be levied pro rata against  
27 each tract, lot or parcel or property within the district which is benefitted by such project in  
28 proportion to the (insert method of allocating special assessments), in an amount not to  
29 exceed \$\_\_\_\_\_ per annum per (insert unit of 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 other provision of this section to the contrary, all**  
40 **property owned by an entity that is exempt from taxation under 26 U.S.C. Section 501**  
41 **(c), as amended, shall be exempt from any special assessment levied by a district under**  
42 **this section so long as the property is used in furtherance of the entity's tax-exempt**  
43 **purposes.**

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

14 ☐ YES

☐ NO

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

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

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

30 **5. Notwithstanding any other provision of this section to the contrary, all**  
31 **property owned by an entity that is exempt from taxation under 26 U.S.C. Section 501**  
32 **(c), as amended, shall be exempt from any property tax levied by a district under this**  
33 **section so long as the property is used in furtherance of the entity's tax-exempt**  
34 **purposes.**

2 ~~[50.800. 1. On or before the first Monday in March of each year, the~~  
3 ~~county commission of each county of the second, third, or fourth class shall~~  
4 ~~prepare and publish in some newspaper as provided for in section 493.050, if~~  
5 ~~there is one, and if not by notices posted in at least ten places in the county, a~~  
6 ~~detailed financial statement of the county for the year ending December thirty-~~  
~~first, preceding.~~

7           2. ~~The statement shall show the bonded debt of the county, if any, kind~~  
8 ~~of bonds, date of maturity, interest rate, rate of taxation levied for interest and~~  
9 ~~sinking fund and authority for the levy, the total amount of interest and sinking~~  
10 ~~fund that has been collected and interest and sinking fund on hand in cash.~~

11           3. ~~The statement shall also show separately the total amount of the~~  
12 ~~county and township school funds on hand and loaned out, the amount of~~  
13 ~~penalties, fines, levies, utilities, forfeitures, and any other taxes collected and~~  
14 ~~disbursed or expended during the year and turned into the permanent school~~  
15 ~~fund, the name of each person who has a loan from the permanent school fund,~~  
16 ~~whether county or township, the amount of the loan, date loan was made and~~  
17 ~~date of maturity, description of the security for the loan, amount, if any, of~~  
18 ~~delinquent interest on each loan.~~

19           4. ~~The statement shall show the total valuation of the county for~~  
20 ~~purposes of taxation, the highest rate of taxation the constitution permits the~~  
21 ~~county commission to levy for purposes of county revenue, the rate levied by~~  
22 ~~the county commission for the year covered by the statement, division of the~~  
23 ~~rate levied among the several funds and total amount of delinquent taxes for all~~  
24 ~~years as of December thirty first.~~

25           5. ~~The statement shall show receipts or revenues into each and every~~  
26 ~~fund separately. Each fund shall show the beginning balance of each fund;~~  
27 ~~each source of revenue; the total amount received from each source of~~  
28 ~~revenue; the total amount available in each fund; the total amount of~~  
29 ~~disbursements or expenditures from each fund and the ending balance of each~~  
30 ~~fund as of December thirty first. The total receipts or revenues for the year~~  
31 ~~into all funds shall be shown in the recapitulation. In counties with the~~  
32 ~~township form of government, each township shall be considered a fund~~  
33 ~~pursuant to this subsection.~~

34           6. ~~Total disbursements or expenditures shall be shown for warrants~~  
35 ~~issued in each category contained in the forms developed or approved by the~~  
36 ~~state auditor pursuant to section 50.745. Total amount of warrants, person or~~  
37 ~~vendor to whom issued and purpose for which issued shall be shown except as~~  
38 ~~herein provided. Under a separate heading in each fund the statements shall~~  
39 ~~show what warrants are outstanding and unpaid for the lack of funds on that~~  
40 ~~date with appropriate balance or overdraft in each fund as the case may be.~~

41           7. ~~Warrants issued to pay for the service of election judges and clerks~~  
42 ~~of elections shall be in the following form:~~

43  
44 ~~Names of judges and clerks of elections at \$ \_\_\_\_\_ per day (listing the names~~  
45 ~~run in and not listing each name by lines, and at the end of the list of names~~  
46 ~~giving the total of the amount of all the warrants issued for such election~~  
47 ~~services).~~

48           8. ~~Warrants issued to pay for the service of jurors shall be in the~~  
49 ~~following form:~~

50  
51 ~~Names of jurors at \$ \_\_\_\_\_ per day (listing the names run in and not listing~~  
52 ~~each name by lines, and at the end of the list of names giving the total of the~~  
53 ~~amount of all the warrants issued for such election service).~~



54           9. ~~Warrants to Internal Revenue Service for Social Security and~~  
55 ~~withholding taxes shall be brought into one call.~~

56           10. ~~Warrants to the director of revenue of Missouri for withholding~~  
57 ~~taxes shall be brought into one call.~~

58           11. ~~Warrants to the division of employment security shall be brought~~  
59 ~~into one call.~~

60           12. ~~Warrants to Missouri local government employees' retirement~~  
61 ~~system or other retirement funds for each office shall be brought into one call.~~

62           13. ~~Warrants for utilities such as gas, water, lights and power shall be~~  
63 ~~brought into one call except that the total shall be shown for each vendor.~~

64           14. ~~Warrants issued to each telephone company shall be brought into~~  
65 ~~one call for each office in the following form:~~

66  
67 ~~(Name of Telephone Company for \_\_\_\_\_ office and total amount of warrants~~  
68 ~~issued).~~

69           15. ~~Warrants issued to the postmaster for postage shall be brought into~~  
70 ~~one call for each office in the following form:~~

71  
72 ~~(Postmaster for \_\_\_\_\_ office and total amount of warrants issued).~~

73           16. ~~Disbursements or expenditures by road districts shall show the~~  
74 ~~warrants, if warrants have been issued in the same manner as provided for in~~  
75 ~~subsection 5 of this section. If money has been disbursed or expended by~~  
76 ~~overseers the financial statement shall show the total paid by the overseer to~~  
77 ~~each person for the year, and the purpose of each payment. Receipts or~~  
78 ~~revenues into the county distributive school fund shall be listed in detail,~~  
79 ~~disbursements or expenditures shall be listed and the amount of each~~  
80 ~~disbursement or expenditure. If any taxes have been levied by virtue of~~  
81 ~~Section 12(a) of Article X of the Constitution of Missouri the financial~~  
82 ~~statement shall contain the following:~~

83  
84 ~~By virtue and authority of the discretionary power conferred upon the county~~  
85 ~~commissions of the several counties of this state to levy a tax of not to exceed~~  
86 ~~35 cents on the \$100 assessed valuation the county commission of \_\_\_\_\_~~  
87 ~~County did for the year covered by this report levy a tax rate of \_\_\_\_\_ cents~~  
88 ~~on the \$100 assessed valuation which said tax amounted to \$ \_\_\_\_\_ and was~~  
89 ~~disbursed or expended as follows:-~~

90  
91 ~~The statement shall show how the money was disbursed or expended and if~~  
92 ~~any part of the sum has not been accounted for in detail under some previous~~  
93 ~~appropriate heading the portion not previously accounted for shall be shown in~~  
94 ~~detail.~~

95           17. ~~At the end of the statement the person designated by the county~~  
96 ~~commission to prepare the financial statement herein required shall append the~~  
97 ~~following certificate:~~

98           I, \_\_\_\_\_, the duly authorized agent appointed by the county  
99           commission of \_\_\_\_\_ County, state of Missouri, to prepare for  
100           publication the financial statement as required by section 50.800,  
101           RSMo, hereby certify that I have diligently checked the records of the

county and that the above and foregoing is a complete and correct statement of every item of information required in section 50.800, RSMo, for the year ending December 31, \_\_\_\_\_, and especially have I checked every receipt from every source whatsoever and every disbursement or expenditure of every kind and to whom and for what each such disbursement or expenditure was made and that each receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: The above report is incomplete because proper information was not available in the following records \_\_\_\_\_ which are in the keeping of the following officer or officers. The person designated to prepare the financial statement shall give in detail any incomplete data called for by this section.

Date \_\_\_\_\_

Officer designated by county commission to prepare financial statement required by section 50.800, RSMo.

Or if no one has been designated said statement having been prepared by the county clerk, signature shall be in the following form:

Clerk of the county commission and ex officio officer designated to prepare financial statement required by section 50.800, RSMo.

18. Any person falsely certifying to any fact covered by the certificate is liable on his bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than six months or by both fine and imprisonment. Any person charged with the responsibility of preparing the financial report who willfully or knowingly makes a false report of any record, is, in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon conviction shall be sentenced to the penitentiary for not less than two years nor more than five years.]

[50.810. 1. The statement shall be printed in not less than 8-point type, but not more than the smallest point type over 8-point type available and in the standard column width measure that will take the least space. The publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file the other in the office of the commission. The county commission shall not pay the publisher until proof of publication is filed with the commission and shall not pay the person designated to prepare the statement for the preparation of the copy for the statement until the state auditor notifies the commission that proof of publication has been received and that it complies with the requirements of this section.

12           2. ~~The statement shall be spread on the record of the commission and~~  
13 ~~for this purpose the publisher shall be required to furnish the commission with~~  
14 ~~at least two copies of the statement that may be pasted on the record. The~~  
15 ~~publisher shall itemize the cost of publishing said statement by column inch as~~  
16 ~~properly chargeable to the several funds and shall submit such costs for~~  
17 ~~payment to the county commission. The county commission shall pay out of~~  
18 ~~each fund in the proportion that each item bears to the total cost of publishing~~  
19 ~~said statement and shall issue warrants therefor; provided any part not properly~~  
20 ~~chargeable to any specific fund shall be paid from the county general revenue~~  
21 ~~fund.~~

22           3. ~~The state auditor shall notify the county treasurer immediately of~~  
23 ~~the receipt of the proof of publication of the statement. After the first of April~~  
24 ~~of each year the county treasurer shall not pay or enter for protest any warrant~~  
25 ~~for the pay of any commissioner of any county commission until notice is~~  
26 ~~received from the state auditor that the required proof of publication has been~~  
27 ~~filed. Any county treasurer paying or entering for protest any warrant for any~~  
28 ~~commissioner of the county commission prior to the receipt of such notice~~  
29 ~~from the state auditor shall be liable on his official bond therefor.~~

30           4. ~~The state auditor shall prepare sample forms for financial statements~~  
31 ~~and shall mail the same to the county clerks of the several counties in this~~  
32 ~~state. If the county commission employs any person other than a bonded~~  
33 ~~county officer to prepare the financial statement the county commission shall~~  
34 ~~require such person to give bond with good and sufficient sureties in the penal~~  
35 ~~sum of one thousand dollars for the faithful performance of his duty. If any~~  
36 ~~county officer or other person employed to prepare the financial statement~~  
37 ~~herein provided for shall fail, neglect, or refuse to, in any manner, comply with~~  
38 ~~the provisions of this law he shall, in addition to other penalties herein~~  
39 ~~provided, be liable on his official bond for dereliction of duty.]~~

✓