

FIRST REGULAR SESSION

HOUSE BILL NO. 660

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KEATHLEY.

1331H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.1521, 137.073, 238.225, 238.230, and 238.232, RSMo, and section 67.1421 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 67.1421 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, and to enact in lieu thereof nine new sections relating to local taxation.

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

Section A. Sections 67.1521, 137.073, 238.225, 238.230, and 238.232, RSMo, and section 67.1421 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 67.1421 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, are repealed and nine new sections enacted in lieu thereof, to be known as sections 67.007, 67.1421, 67.1521, 115.240, 137.067, 137.073, 238.225, 238.230, and 238.232, to read as follows:

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

2. Notwithstanding the provisions of subsection 1 of this section to the contrary, a political subdivision may resubmit to the voters a previously rejected tax proposal sooner than the election cycle immediately following its rejection if the new proposal states a change.

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.

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~~
~~thereof, is a blighted area;~~

41 ~~(j) The proposed length of time for the existence of the district, which~~
42 ~~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

Date

75 signing for owner

76 STATE OF MISSOURI)

77) 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).

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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~~

130 sent to the Missouri department of revenue, which shall publish such notice on
 131 ~~its website;~~
 132 ~~(3) At any time after the adoption of any ordinance establishing the~~
 133 ~~district a public hearing on the amended petition is held and notice of the~~
 134 ~~public hearing is given in the manner provided in section 67.1431 and the~~
 135 ~~governing body of the municipality in which the district is located adopts an~~
 136 ~~ordinance approving the amended petition after the public hearing is held.~~
 137 ~~6. Upon the creation of a district, the municipal clerk shall report in~~
 138 ~~writing the creation of such district to the Missouri department of economic~~
 139 ~~development and the state auditor.~~
 140 ~~7. (1) The governing body of the municipality or county establishing a~~
 141 ~~district or the governing body of such district shall, as soon as is practicable,~~
 142 ~~submit the following information to the state auditor and the department of~~
 143 ~~revenue:~~
 144 ~~(a) A description of the boundaries of such district as well as the rate~~
 145 ~~of property tax or sales tax levied in such district;~~
 146 ~~(b) Any amendments made to the boundaries of a district or the tax~~
 147 ~~rates levied in such district; and~~
 148 ~~(c) The date on which the district is to expire unless sooner terminated.~~
 149 ~~(2) The governing body of a community improvement district~~
 150 ~~established on or after August 28, 2022, shall not order any assessment to be~~
 151 ~~made on any real property located within a district and shall not levy any~~
 152 ~~property or sales tax until the information required by paragraph (a) of~~
 153 ~~subdivision (1) of this subsection has been submitted.]~~

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

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

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

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

14 (3) It contains the following information:

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

17 (b) The name of the proposed district;

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

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

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

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

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

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

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

37 (j) The proposed length of time for the existence of the district, which in the case of
38 districts established after August 28, 2021, shall not exceed twenty-seven years from the
39 adoption of the ordinance establishing the district unless the municipality extends the length
40 of time under section 67.1481;

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

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

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

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

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

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

51 (q) Any other items the petitioners deem appropriate;

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

54 Name of owner: _____

55 Owner's telephone number and mailing address: _____
 56 If signer is different from owner:
 57 Name of signer: _____
 58 State basis of legal authority to sign: _____
 59 Signer's telephone number and mailing address: _____
 60 If the owner is an individual, state if owner is single or married: _____
 61 If owner is not an individual, state what type of entity: _____
 62 Map and parcel number and assessed value of each tract of real
 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 The _____ (insert name of district) Community Improvement District ("District")
10 shall be authorized to levy special assessments against real property benefitted within the
11 district for the purpose of providing revenue for _____ (insert general description of specific
12 service and/or projects) in the district, such special assessments to be levied against each tract,
13 lot or parcel of real property listed below within the district which receives special benefit as a
14 result of such service and/or projects, the cost of which shall be allocated among this property
15 by _____ (insert method of allocation, e.g., per square foot of property, per square foot on
16 each square foot of improvement, or by abutting foot of property abutting streets, roads,
17 highways, parks or other improvements, or any other reasonable method) in an amount not to
18 exceed _____ dollars per (insert unit of measure). Such authorization to levy the special
19 assessment shall expire on _____ (insert date). The tracts of land located in the district
20 which will receive special benefit from this service and/or projects are: _____ (list of
21 properties by common addresses and legal descriptions).

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

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

34 5. Each special assessment which is due and owing shall constitute a perpetual lien
35 against each tract, lot or parcel of property from which it is derived. Such lien may be
36 foreclosed in the same manner as any other special assessment lien as provided in section
37 88.861. Notwithstanding the provisions of this subsection and section 67.1541 to the
38 contrary, the county collector may, upon certification by the district for collection, add each
39 special assessment to the annual real estate tax bill for the property and collect the assessment
40 in the same manner the collector uses for real estate taxes. Any special assessment remaining
41 unpaid on the first day of January annually is delinquent and enforcement of collection of the
42 delinquent bill by the county collector shall be governed by the laws concerning delinquent
43 and back taxes. The lien may be foreclosed in the same manner as a tax upon real property by
44 land tax sale under chapter 140 or, if applicable to that county, chapter 141.

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

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

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

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

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

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 to facilitate numerical or alphabetical assignment.**

137.067. Notwithstanding any provision of law to the contrary, any ballot measure seeking approval to add, change, or modify a tax on real property shall express the effect of the proposed change within the ballot language in terms of the change in 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:

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

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

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

(4) "Tax revenue", when referring to the previous year, means the actual receipts from ad valorem levies on all classes of property, including state-assessed property, in the immediately preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected in the fiscal year and plus an additional allowance for the revenue which would have been collected from property which was annexed by such political subdivision but which was not previously used in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these terms are defined in section 386.020, which were assessed by the assessor of a county or city in the previous year but are assessed by the state tax commission in the current year. All school districts and those counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax revenue an amount equivalent to that by which they reduced property tax levies as a result of sales tax pursuant to section 67.505 and section 164.013 or as excess home dock city or county fees as provided in ~~subsection 4 of~~ section 313.820 in the immediately preceding fiscal year but not including any amount calculated to adjust for prior years. For purposes of political subdivisions which were authorized to levy a tax in the prior year but which did not 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.

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

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

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

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

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

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

238.232. 1. If approved by at least four-sevenths of the qualified voters voting on the
2 question in the district, the district may impose a property tax in an amount not to exceed the
3 annual rate of ten cents on the hundred dollars assessed valuation. The district board may
4 levy a property tax rate lower than its approved tax rate ceiling and may increase that lowered
5 tax rate to a level not exceeding the tax rate ceiling without voter approval. The property tax
6 shall be uniform throughout the district.

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

8 Shall the _____ Transportation Development District impose a
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.**

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