

SECOND REGULAR SESSION

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NOS. 2780 & 2668

103RD GENERAL ASSEMBLY

4419H.05C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 67.799, 67.1551, 68.250, 71.800, 115.123, 137.016, 137.055, 137.073, 137.079, 137.082, 137.115, 137.1040, 137.1050, 137.1055, 139.053, 182.015, 184.351, 184.357, 184.359, 184.604, 205.563, 205.979, 210.860, 233.510, 247.130, 247.350, 247.470, 247.550, 249.1150, 256.445, 321.225, 321.244, 321.460, 321.610, 321.620, and 650.399, RSMo, and section 67.457 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 67.457 as enacted by house bill no. 175 merged with house bill no. 1035 merged with senate bill no. 248, ninety-seventh general assembly, first regular session, and section 163.021 as enacted by senate bill no. 727, one hundred second general assembly, second regular session, and to enact in lieu thereof forty-two new sections relating to taxation.

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

Section A. Sections 67.799, 67.1551, 68.250, 71.800, 115.123, 137.016, 137.055, 2 137.073, 137.079, 137.082, 137.115, 137.1040, 137.1050, 137.1055, 139.053, 182.015, 3 184.351, 184.357, 184.359, 184.604, 205.563, 205.979, 210.860, 233.510, 247.130, 247.350, 4 247.470, 247.550, 249.1150, 256.445, 321.225, 321.244, 321.460, 321.610, 321.620, and 5 650.399, RSMo, and section 67.457 as enacted by house bill no. 1606, one hundred first 6 general assembly, second regular session, section 67.457 as enacted by house bill no. 175 7 merged with house bill no. 1035 merged with senate bill no. 248, ninety-seventh general 8 assembly, first regular session, and section 163.021 as enacted by senate bill no. 727, one 9 hundred second general assembly, second regular session, are repealed and forty-two new 10 sections enacted in lieu thereof, to be known as sections 67.457, 67.496, 67.799, 67.1551, 11 68.250, 71.800, 115.123, 115.240, 137.016, 137.039, 137.055, 137.067, 137.073, 137.079, 12 137.082, 137.115, 137.1040, 137.1050, 137.1055, 139.053, 163.021, 182.015, 184.351,

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.

13 184.357, 184.359, 184.604, 205.563, 205.979, 210.860, 233.510, 247.130, 247.350, 247.470,
14 247.550, 249.1150, 256.445, 321.225, 321.244, 321.460, 321.610, 321.620, and 650.399, to
15 read as follows:

2 ~~[67.457. 1. To establish a neighborhood improvement district, the~~
3 ~~governing body of any city or county shall comply with either of the~~
4 ~~procedures described in subsection 2 or 3 of this section.~~

5 ~~2. The governing body of any city or county proposing to create a~~
6 ~~neighborhood improvement district may by resolution submit the question of~~
7 ~~creating such district to all qualified voters residing within such district at a~~
8 ~~general or special election called for that purpose. Such resolution shall set~~
9 ~~forth the project name for the proposed improvement, the general nature of the~~
10 ~~proposed improvement, the estimated cost of such improvement, the~~
11 ~~boundaries of the proposed neighborhood improvement district to be~~
12 ~~assessed, and the proposed method or methods of assessment of real~~
13 ~~property within the district, including any provision for the annual~~
14 ~~assessment of maintenance costs of the improvement in each year during~~
15 ~~the term of the bonds issued for the original improvement and after such bonds~~
16 ~~are paid in full. The governing body of the city or county may create a~~
17 ~~neighborhood improvement district when the question of creating such district~~
18 ~~has been approved by the vote of the percentage of electors within such district~~
19 ~~voting thereon that is equal to the percentage of voter approval required for the~~
20 ~~issuance of general obligation bonds of such city or county under Article VI,~~
21 ~~Section 26 of the constitution of this state. The notice of election containing~~
22 ~~the question of creating a neighborhood improvement district shall contain the~~
23 ~~project name for the proposed improvement, the general nature of the~~
24 ~~proposed improvement, the estimated cost of such improvement, the~~
25 ~~boundaries of the proposed neighborhood improvement district to be~~
26 ~~assessed, the proposed method or methods of assessment of real property~~
27 ~~within the district, including any provision for the annual assessment of~~
28 ~~maintenance costs of the improvement in each year after the bonds issued for~~
29 ~~the original improvement are paid in full, and a statement that the final cost of~~
30 ~~such improvement assessed against real property within the district and the~~
31 ~~amount of general obligation bonds issued therefor shall not exceed the~~
32 ~~estimated cost of such improvement, as stated in such notice, by more than~~
33 ~~twenty five percent, and that the annual assessment for maintenance costs of~~
34 ~~the improvements shall not exceed the estimated annual maintenance cost, as~~
35 ~~stated in such notice, by more than twenty five percent. The ballot upon~~
36 ~~which the question of creating a neighborhood improvement district is~~
37 ~~submitted to the qualified voters residing within the proposed district shall~~
38 ~~contain a question in substantially the following form:~~

39 ~~Shall _____ (name of city or county) be authorized to create a~~
40 ~~neighborhood improvement district proposed for the _____ (project name for~~
41 ~~the proposed improvement) and incur indebtedness and issue general~~
42 ~~obligation bonds to pay for all or part of the cost of public improvements~~
43 ~~within such district, the cost of all indebtedness so incurred to be assessed by~~
~~the governing body of the _____ (city or county) on the real property~~

44 benefitted by such improvements for a period of _____ years, and, if included
45 ~~in the resolution, an assessment in each year thereafter with the proceeds~~
46 ~~thereof used solely for maintenance of the improvement?~~

47 3. ~~As an alternative to the procedure described in subsection 2 of this~~
48 ~~section, the governing body of a city or county may create a neighborhood~~
49 ~~improvement district when a proper petition has been signed by the owners of~~
50 ~~record of at least two-thirds by area of all real property located within such~~
51 ~~proposed district. Each owner of record of real property located in the~~
52 ~~proposed district is allowed one signature. Any person, corporation, or limited~~
53 ~~liability partnership owning more than one parcel of land located in such~~
54 ~~proposed district shall be allowed only one signature on such petition. The~~
55 ~~petition, in order to become effective, shall be filed with the city clerk or~~
56 ~~county clerk. A proper petition for the creation of a neighborhood~~
57 ~~improvement district shall set forth the project name for the proposed~~
58 ~~improvement, the general nature of the proposed improvement, the estimated~~
59 ~~cost of such improvement, the boundaries of the proposed neighborhood~~
60 ~~improvement district to be assessed, the proposed method or methods of~~
61 ~~assessment of real property within the district, including any provision for the~~
62 ~~annual assessment of maintenance costs of the improvement in each year~~
63 ~~during the term of the bonds issued for the original improvement and after~~
64 ~~such bonds are paid in full, a notice that the names of the signers may not be~~
65 ~~withdrawn later than seven days after the petition is filed with the city clerk or~~
66 ~~county clerk, and a notice that the final cost of such improvement assessed~~
67 ~~against real property within the district and the amount of general obligation~~
68 ~~bonds issued therefor shall not exceed the estimated cost of such improvement,~~
69 ~~as stated in such petition, by more than twenty five percent, and that the~~
70 ~~annual assessment for maintenance costs of the improvements shall not exceed~~
71 ~~the estimated annual maintenance cost, as stated in such petition, by more than~~
72 ~~twenty five percent.~~

73 4. ~~Upon receiving the requisite voter approval at an election or upon~~
74 ~~the filing of a proper petition with the city clerk or county clerk, the governing~~
75 ~~body may by resolution or ordinance determine the advisability of the~~
76 ~~improvement and may order that the district be established and that~~
77 ~~preliminary plans and specifications for the improvement be made. Such~~
78 ~~resolution or ordinance shall state and make findings as to the project name for~~
79 ~~the proposed improvement, the nature of the improvement, the estimated cost~~
80 ~~of such improvement, the boundaries of the neighborhood improvement~~
81 ~~district to be assessed, the proposed method or methods of assessment of real~~
82 ~~property within the district, including any provision for the annual assessment~~
83 ~~of maintenance costs of the improvement in each year after the bonds issued~~
84 ~~for the original improvement are paid in full, and shall also state that the final~~
85 ~~cost of such improvement assessed against the real property within the~~
86 ~~neighborhood improvement district and the amount of general obligation~~
87 ~~bonds issued therefor shall not, without a new election or petition, exceed the~~
88 ~~estimated cost of such improvement by more than twenty five percent.~~

89 5. ~~The boundaries of the proposed district shall be described by metes~~
90 ~~and bounds, streets or other sufficiently specific description. The area of the~~
91 ~~neighborhood improvement district finally determined by the governing body~~

92 of the city or county to be assessed may be less than, but shall not exceed, the
93 total area comprising such district.

94 ~~6. In any neighborhood improvement district organized prior to~~
95 ~~August 28, 1994, an assessment may be levied and collected after the original~~
96 ~~period approved for assessment of property within the district has expired,~~
97 ~~with the proceeds thereof used solely for maintenance of the improvement, if~~
98 ~~the residents of the neighborhood improvement district either vote to assess~~
99 ~~real property within the district for the maintenance costs in the manner~~
100 ~~prescribed in subsection 2 of this section or if the owners of two-thirds of the~~
101 ~~area of all real property located within the district sign a petition for such~~
102 ~~purpose in the same manner as prescribed in subsection 3 of this section.~~

103 ~~7. Prior to any assessment hereafter being levied against any real~~
104 ~~property within any neighborhood improvement district, and prior to any lien~~
105 ~~enforceable under either chapter 140 or 141 being imposed after August 28,~~
106 ~~2013, against any real property within a neighborhood improvement district,~~
107 ~~the clerk of the governing body establishing the neighborhood improvement~~
108 ~~district shall cause to be recorded with the recorder of deeds for the county in~~
109 ~~which any portion of the neighborhood improvement district is located a~~
110 ~~document conforming to the provisions of sections 59.310 and 59.313, and~~
111 ~~which shall contain at least the following information:~~

112 ~~(1) Each and all owners of record of real property located within the~~
113 ~~neighborhood improvement district at the time of recording, who shall be~~
114 ~~identified in the document as grantors and indexed by the recorder, as required~~
115 ~~under and pursuant to section 59.440;~~

116 ~~(2) The governing body establishing the neighborhood improvement~~
117 ~~district and the title of any official or agency responsible for collecting or~~
118 ~~enforcing any assessments, who shall be identified in the document as grantees~~
119 ~~and so indexed by the recorder, as required under and pursuant to section~~
120 ~~59.440;~~

121 ~~(3) The legal description of the property within the neighborhood~~
122 ~~improvement district which may either be the metes and bounds description~~
123 ~~authorized in subsection 5 of this section or the legal description of each lot or~~
124 ~~parcel within the neighborhood improvement district; and~~

125 ~~(4) The identifying number of the resolution or ordinance creating the~~
126 ~~neighborhood improvement district, or a copy of such resolution or ordinance.~~

127 ~~8. (1) The governing body of the city or county establishing a~~
128 ~~neighborhood improvement district shall, as soon as is practicable, submit the~~
129 ~~following information to the state auditor and the department of revenue:~~

130 ~~(a) A description of the boundaries of such district as well as the~~
131 ~~average assessment made against real property located in such district;~~

132 ~~(b) Any amendments made to the boundaries of a district; and~~

133 ~~(c) The date on which a neighborhood improvement district is~~
134 ~~dissolved.~~

135 ~~(2) The governing body of the city or county establishing a~~
136 ~~neighborhood improvement district on or after August 28, 2022, shall not~~
137 ~~order any assessment to be made on any real property located within a district~~
138 ~~until such governing body has submitted the information required by~~
139 ~~paragraph (a) of subdivision (1) of this subsection.]~~

67.457. 1. To establish a neighborhood improvement district, the governing body of
2 any city or county shall comply with either of the procedures described in subsection 2 or 3 of
3 this section.

4 2. The governing body of any city or county proposing to create a neighborhood
5 improvement district may by resolution submit the question of creating such district to all
6 qualified voters residing within such district at a general ~~[or special]~~ election ~~[called for that~~
7 ~~purpose]~~. Such resolution shall set forth the project name for the proposed improvement, the
8 general nature of the proposed improvement, the estimated cost of such improvement, the
9 boundaries of the proposed neighborhood improvement district to be assessed, and the
10 proposed method or methods of assessment of real property within the district, including any
11 provision for the annual assessment of maintenance costs of the improvement in each year
12 during the term of the bonds issued for the original improvement and after such bonds are
13 paid in full. The governing body of the city or county may create a neighborhood
14 improvement district when the question of creating such district has been approved by the
15 vote of the percentage of electors within such district voting thereon that is equal to the
16 percentage of voter approval required for the issuance of general obligation bonds of such city
17 or county under Article VI, Section 26 of the constitution of this state. The notice of election
18 containing the question of creating a neighborhood improvement district shall contain the
19 project name for the proposed improvement, the general nature of the proposed improvement,
20 the estimated cost of such improvement, the boundaries of the proposed neighborhood
21 improvement district to be assessed, the proposed method or methods of assessment of real
22 property within the district, including any provision for the annual assessment of maintenance
23 costs of the improvement in each year after the bonds issued for the original improvement are
24 paid in full, and a statement that the final cost of such improvement assessed against real
25 property within the district and the amount of general obligation bonds issued therefor shall
26 not exceed the estimated cost of such improvement, as stated in such notice, by more than
27 twenty-five percent, and that the annual assessment for maintenance costs of the
28 improvements shall not exceed the estimated annual maintenance cost, as stated in such
29 notice, by more than twenty-five percent. The ballot upon which the question of creating a
30 neighborhood improvement district is submitted to the qualified voters residing within the
31 proposed district shall contain a question in substantially the following form:

32 Shall _____ (name of city or county) be authorized to create a neighborhood
33 improvement district proposed for the _____ (project name for the proposed improvement)
34 and incur indebtedness and issue general obligation bonds to pay for all or part of the cost of
35 public improvements within such district, the cost of all indebtedness so incurred to be
36 assessed by the governing body of the _____ (city or county) on the real property benefitted
37 by such improvements for a period of _____ years, and, if included in the resolution, an

38 assessment in each year thereafter with the proceeds thereof used solely for maintenance of
39 the improvement?

40 3. As an alternative to the procedure described in subsection 2 of this section, the
41 governing body of a city or county may create a neighborhood improvement district when a
42 proper petition has been signed by the owners of record of at least two-thirds by area of all
43 real property located within such proposed district. Each owner of record of real property
44 located in the proposed district is allowed one signature. Any person, corporation, or limited
45 liability partnership owning more than one parcel of land located in such proposed district
46 shall be allowed only one signature on such petition. The petition, in order to become
47 effective, shall be filed with the city clerk or county clerk. A proper petition for the creation
48 of a neighborhood improvement district shall set forth the project name for the proposed
49 improvement, the general nature of the proposed improvement, the estimated cost of such
50 improvement, the boundaries of the proposed neighborhood improvement district to be
51 assessed, the proposed method or methods of assessment of real property within the district,
52 including any provision for the annual assessment of maintenance costs of the improvement
53 in each year during the term of the bonds issued for the original improvement and after such
54 bonds are paid in full, a notice that the names of the signers may not be withdrawn later than
55 seven days after the petition is filed with the city clerk or county clerk, and a notice that the
56 final cost of such improvement assessed against real property within the district and the
57 amount of general obligation bonds issued therefor shall not exceed the estimated cost of such
58 improvement, as stated in such petition, by more than twenty-five percent, and that the annual
59 assessment for maintenance costs of the improvements shall not exceed the estimated annual
60 maintenance cost, as stated in such petition, by more than twenty-five percent.

61 4. Upon receiving the requisite voter approval at an election or upon the filing of a
62 proper petition with the city clerk or county clerk, the governing body may by resolution or
63 ordinance determine the advisability of the improvement and may order that the district be
64 established and that preliminary plans and specifications for the improvement be made. Such
65 resolution or ordinance shall state and make findings as to the project name for the proposed
66 improvement, the nature of the improvement, the estimated cost of such improvement, the
67 boundaries of the neighborhood improvement district to be assessed, the proposed method or
68 methods of assessment of real property within the district, including any provision for the
69 annual assessment of maintenance costs of the improvement in each year after the bonds
70 issued for the original improvement are paid in full, and shall also state that the final cost of
71 such improvement assessed against the real property within the neighborhood improvement
72 district and the amount of general obligation bonds issued therefor shall not, without a new
73 election or petition, exceed the estimated cost of such improvement by more than twenty-five
74 percent.

75 5. The boundaries of the proposed district shall be described by metes and bounds,
76 streets or other sufficiently specific description. The area of the neighborhood improvement
77 district finally determined by the governing body of the city or county to be assessed may be
78 less than, but shall not exceed, the total area comprising such district.

79 6. In any neighborhood improvement district organized prior to August 28, 1994, an
80 assessment may be levied and collected after the original period approved for assessment of
81 property within the district has expired, with the proceeds thereof used solely for maintenance
82 of the improvement, if the residents of the neighborhood improvement district either vote to
83 assess real property within the district for the maintenance costs in the manner prescribed in
84 subsection 2 of this section or if the owners of two-thirds of the area of all real property
85 located within the district sign a petition for such purpose in the same manner as prescribed in
86 subsection 3 of this section.

87 7. Prior to any assessment hereafter being levied against any real property within any
88 neighborhood improvement district, and prior to any lien enforceable under either chapter 140
89 or 141 being imposed after August 28, 2013, against any real property within a neighborhood
90 improvement district, the clerk of the governing body establishing the neighborhood
91 improvement district shall cause to be recorded with the recorder of deeds for the county in
92 which any portion of the neighborhood improvement district is located a document
93 conforming to the provisions of sections 59.310 and 59.313, and which shall contain at least
94 the following information:

95 (1) Each and all owners of record of real property located within the neighborhood
96 improvement district at the time of recording, who shall be identified in the document as
97 grantors and indexed by the recorder, as required under and pursuant to section 59.440;

98 (2) The governing body establishing the neighborhood improvement district and the
99 title of any official or agency responsible for collecting or enforcing any assessments, who
100 shall be identified in the document as grantees and so indexed by the recorder, as required
101 under and pursuant to section 59.440;

102 (3) The legal description of the property within the neighborhood improvement
103 district which may either be the metes and bounds description authorized in subsection 5 of
104 this section or the legal description of each lot or parcel within the neighborhood
105 improvement district; and

106 (4) The identifying number of the resolution or ordinance creating the neighborhood
107 improvement district, or a copy of such resolution or ordinance.

**67.496. Notwithstanding any other provision of law to the contrary, no political
2 subdivision or election authority shall advertise or describe any proposed tax on
3 property in a political subdivision as not increasing taxes, or any language to that effect,
4 unless both:**

34

YES

NO

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
37 favor of the proposal, then the tax shall become effective. If a majority of the votes cast by
38 the qualified voters voting are opposed to the proposal, then the board of directors shall have
39 no power to impose the tax unless and until another proposal to authorize the tax is submitted
40 to the voters of the district and such proposal is approved by a majority of the qualified voters
41 voting thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved
42 pursuant to this subsection.

43

44 5. As used in this section, "qualified voters" or "voters" means any individuals
45 residing within the proposed district who are eligible to be registered voters and who have
46 registered to vote under chapter 115 or, if no individuals eligible and registered to vote reside
47 within the proposed district, all of the owners of real property located within the proposed
48 district who have unanimously petitioned for or consented to the adoption of an ordinance by
49 the governing body imposing a tax authorized in this section. If the owner of the property
50 within the proposed district is a political subdivision or corporation of the state, the governing
51 body of such political subdivision or corporation shall be considered the owner for purposes
of this section.

67.1551. 1. Notwithstanding the provisions of chapter 115, an election for real estate
2 tax pursuant to sections 67.1401 to 67.1571 shall be conducted in accordance with the
3 provisions of this section.

4 2. After the board has passed a resolution for the levy of real property tax and a vote
5 of the qualified voters is required, the board shall provide written notice of such resolution to
6 the election authority. The board shall be entitled to rescind such resolution provided that
7 written notice of such rescission is delivered to the election authority prior to the time the
8 election authority mails the ballots to the qualified voters.

9 3. Upon receipt of written notice of a district's resolution for the levy of a real
10 property tax the election authority shall:

11 (1) Specify a date upon which the election shall occur which date shall be a Tuesday,
12 and shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after
13 the date of the board's passage of the resolution and shall not be on the same day as an
14 election conducted pursuant to the provisions of chapter 115. **After August 28, 2026, such**
15 **elections shall occur on the general election day;**

16 (2) Publish notice of the election in a newspaper of general circulation within the
17 municipality two times. The first publication date shall be more than sixty days prior to the
18 date of the election and the second publication date shall be not more than thirty days and not

19 less than ten days prior to the date of the election. The published notice shall include, but not
20 be limited to, the following information:

21 (a) The name and general boundaries of the district;

22 (b) The type of tax proposed, its rate, purpose and duration;

23 (c) The date the ballots for the election shall be mailed to qualified voters;

24 (d) The date of the election;

25 (e) Qualified voters will consist of:

26 a. Such persons who reside within the district and who are registered voters pursuant
27 to the records of the election authority as of the thirtieth day prior to the date of the election;

28 or

29 b. If no such registered voters reside in the district, the owners of real property located
30 within the district pursuant to the tax records of the county clerk, or the collector of revenue if
31 the district is located in a city not within a county, for real property as of the thirtieth day prior
32 to the date of the election;

33 (f) A statement that persons residing in the district shall register to vote with the
34 election authority on or before the thirtieth day prior to the date of the election in order to be a
35 qualified voter for purposes of the election;

36 (g) A statement that the ballot must be returned to the election authority's office in
37 person, or by depositing the ballot in the United States mail addressed to the election
38 authority's office and postmarked, not later than the date of the election; and

39 (h) A statement that any qualified voter that did not receive a ballot in the mail or lost
40 the ballot received in the mail may pick up a mail-in ballot at the election authority's office,
41 specifying the dates and time such ballot will be available and the location of the election
42 authority's office;

43 (3) The election authority shall mail to each qualified voter not more than fifteen days
44 and not less than ten days prior to the date of the election together with a notice containing
45 substantially the same information as the published notice and a return addressed envelope
46 directed to the election authority's office with a sworn affidavit on the reverse side of such
47 envelope for the qualified voter's signature. For purposes of mailing ballots to real property
48 owners only one ballot shall be mailed per capita at the address shown on the records of the
49 county clerk, or the collector of revenue if the district is located in a city not within a county.

50 Such affidavit shall be in substantially the following form:

51 FOR REGISTERED VOTERS:

52 I hereby declare under penalties of perjury that I reside in the _____

53 (insert name) Community Improvement District and I am a registered

54 voter and qualified to vote in this election.

55 _____

56 _____

57 Qualified Voter's Signature

58 _____

59 _____

60 Printed Name of Qualified Voter

61 FOR REAL PROPERTY OWNERS:

62 I hereby declare under penalty of perjury that I am the owner of real
63 property in the _____ (insert name) Community Improvement District
64 and qualified to vote in this election, or authorized to affix my
65 signature on behalf of the owner (named below) of real property in the
66 _____ (insert name) Community Improvement District which is
67 qualified to vote in this election.

68 _____

69 _____

70 Signature

71 _____

72 _____

73 Print Name of Real Property Owner

74 If Signer is Different from Owner:

75 Name of Signer: _____

76 State Basis of Legal Authority to Sign: _____

77

78 All persons or entities having a fee ownership in the property shall sign the ballot. Additional
79 signature pages may be affixed to this ballot to accommodate all required signatures.

80 4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the
81 authorized signature.

82 5. Mail-in ballots shall be returned to the election authority's office in person, or by
83 depositing the ballot in the United States mail addressed to the election authority's office and
84 postmarked, no later than the date of the election. The election authority shall transmit all
85 voted ballots to a team of judges of not less than four, with an equal number from each of the
86 two major political parties. The judges shall be selected by the municipal clerk from lists
87 compiled by the election authority. Upon receipt of the voted ballots, the judges shall verify
88 the authenticity of the ballots, canvass the votes, and certify the results. Certification by the
89 election judges shall be final and shall be immediately transmitted to the election authority.

90 Any qualified voter who voted in such election may contest the result in the same manner as
91 provided in chapter 115.

92 6. The results of the election shall be entered upon the records of the election
93 authority and a certified copy of the election results shall be filed with the municipal clerk,
94 who shall cause the same to be entered upon the records of the municipal clerk.

95 7. The district shall reimburse the election authority for the costs it incurs to conduct
96 an election under this section.

68.250. 1. Notwithstanding the provisions of chapter 115 except the provisions of
2 section 115.125, when applicable, an election for any proposed real property tax or proposed
3 sales and use tax, or both, within a district pursuant to this act shall be conducted in
4 accordance with the provisions of this section.

5 2. After the board has passed a resolution approving the levy of a real property tax or
6 a sales and use tax, or both, the board shall provide written notice of such resolution, along
7 with the circuit court's certified question regarding the real property tax or the sales and use
8 tax, or both, as applicable, to the election authority. The board shall be entitled to repeal or
9 amend such resolution provided that written notice of such repeal or amendment is delivered
10 to the election authority prior to the date that the election authority mails the ballots to the
11 qualified voters.

12 3. Upon receipt of written notice of a port authority's resolution, along with the circuit
13 court's certified question, for the levy of a real property tax or a sales and use tax, or both, the
14 election authority shall:

15 (1) Specify a date upon which the election shall occur, which date shall be a Tuesday
16 and shall be, unless otherwise approved by the board and election authority and applicable
17 circuit court pursuant to section 115.125, not earlier than the tenth Tuesday, and not later than
18 the fifteenth Tuesday, after the date the board passes the resolution and shall not be on the
19 same day as an election conducted pursuant to the provisions of chapter 115. **After August**
20 **28, 2026, the election shall occur on the general election day;**

21 (2) Publish notice of the election in a newspaper of general circulation within the
22 municipality two times. The first publication date shall be not more than forty-five, but not
23 less than thirty-five, days prior to the date of the election and the second publication date shall
24 be not more than twenty, and not less than ten, days prior to the date of the election. The
25 published notice shall include, but not be limited to, the following information:

26 (a) The name and general boundaries of the district;

27 (b) The type of tax proposed (real property tax or sales and use tax or both), its rate or
28 rates, and its purpose or purposes;

29 (c) The date the ballots for the election shall be mailed to qualified voters;

30 (d) The date of the election;

31 (e) The applicable definition of qualified voters;

32 (f) A statement that persons residing in the district shall register to vote with the
33 election authority on or before the thirtieth day prior to the date of the election in order to be a
34 qualified voter for purposes of the election;

35 (g) A statement that the ballot shall be returned to the election authority's office in
36 person, or by depositing the ballot in the United States mail addressed to the election
37 authority's office and postmarked not later than the date of the election; and

38 (h) A statement that any qualified voter that did not receive a ballot in the mail or lost
39 the ballot received in the mail may pick up a mail-in ballot at the election authority's office,
40 specifying the dates and time such ballot will be available and the location of the election
41 authority's office;

42 (3) The election authority shall mail the ballot, a notice containing substantially the
43 same information as the published notice and a return addressed envelope directed to the
44 election authority's office with a sworn affidavit on the reverse side of such envelope for the
45 qualified voter's signature, to each qualified voter not more than fifteen days and not less than
46 ten days prior to the date of the election. For purposes of mailing ballots to real property
47 owners, only one ballot shall be mailed per capita at the address shown on the official, or
48 recorded, real estate records of the county recorder, or the city recorder of deeds if the district
49 is located in a city not within a county, as of the thirtieth day prior to the date of the election.
50 Such affidavit shall be in substantially the following form:

51 FOR REGISTERED VOTERS:

52 I hereby declare under penalties of perjury that I reside in the _____
53 Port Improvement District No. _____ (insert name of district) and I
54 am a registered voter and qualified to vote in this election.

55 _____
56 Qualified Voter's Signature

57 _____
58 Printed Name of Qualified Voter

59 FOR REAL PROPERTY OWNERS:

60 I hereby declare under penalty of perjury that I am the owner of real
61 property in the _____ Port Improvement District No. _____ (insert
62 name of district) and qualified to vote in this election, or authorized to
63 affix my signature on behalf of the owner (named below) of real
64 property in the _____ Port Improvement District No. _____ (insert
65 name of district) which is qualified to vote in this election.

66 _____
67 Signature

68

Print Name of Real Property Owner

69

70

If Signer is Different from Owner:

71

Name of Signer: _____

72

State Basis of Legal Authority to Sign: _____

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74 All persons or entities having a fee ownership in the property shall sign the ballot. Additional
75 signature pages may be affixed to this ballot to accommodate all required signatures.

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4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the
authorized signature.

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5. Mail-in ballots shall be returned to the election authority's office in person, or by
depositing the ballot in the United States mail addressed to the election authority's office and
postmarked no later than the date of the election. The election authority shall transmit all
voted ballots to a team of judges of not less than four. The judges shall be selected by the
election authority from lists it has compiled prior to the date by which the mail-in ballots must
be returned. Upon receipt of the voted ballots, the judges shall verify the authenticity of the
ballots, canvass the votes, and certify the results. Certification by the election judges shall be
final and shall be immediately transmitted to the election authority. Any qualified voter who
voted in such election may contest the result in the same manner as provided in chapter 115.

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7. The port authority shall reimburse the election authority for the costs it incurs to
conduct an election under this section.

8. Notwithstanding anything to the contrary, nothing in this act shall prevent a port
authority from proposing both a real property tax levy question and a sales and use tax levy
question to the district's qualified voters in the same election.

9. Notwithstanding anything to the contrary, this section shall not apply when the port
authority is the owner of all of the real property within the proposed district.

71.800.

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1. For the purpose of paying for all costs and expenses incurred in the
operation of the district, the provision of services or improvements authorized in section
71.796, and incidental to the leasing, construction, acquisition, and maintenance of any
improvements provided for under sections 71.790 to 71.808 or for paying principal and
interest on notes or bonds authorized for the construction or acquisition of any said
improvement, the district may impose a tax upon the owners of real property within the
district which shall not exceed eighty-five cents on the one-hundred-dollar assessed valuation.

8 In any city other than a city not within a county, real property subject to partial tax abatement
9 under either the provisions of the urban redevelopment corporations law of Missouri or the
10 provisions of sections 99.700 to 99.710 shall for the purpose of assessment and collection of
11 ad valorem real estate taxes levied under the provisions of this section be assessed and ad
12 valorem real estate taxes shall be collected as if the real estate were not subject to the tax
13 abatement. The collection of delinquent receipts of said tax shall be in the same manner and
14 form as that provided by law for all ad valorem property taxes. Taxes levied and collected
15 under sections 71.790 to 71.808 shall be uniform upon the same class of subjects within the
16 territorial limits of the authority levying the tax.

17 2. For the purpose of paying for all costs and expenses incurred in the operation of the
18 district and the provision of services or improvements authorized in section 71.796, the
19 district may impose additional tax on businesses and individuals doing business within the
20 district. If the governing body imposes any business license taxes, such additional taxes shall
21 not exceed fifty percent of the business license taxes. Whenever a hearing is held herein, the
22 governing body shall hear all protests and receive evidence for or against the proposed action;
23 rule upon all protests which determination shall be final; and may continue the hearing from
24 time to time. Proceedings shall terminate if protest is made by businesses in the proposed
25 area which pay a majority of the additional taxes within the area. For purposes of the
26 additional tax to be imposed pursuant to this part, the governing body of the city may make a
27 reasonable classification of businesses, giving consideration to various factors.

28 3. In addition to the taxes authorized by subsections 1 and 2 of this section, any
29 district within a city which has a population of three hundred fifty thousand or more and is
30 located within more than one county upon authorization of a majority of the voters voting
31 thereon may impose one or more of the following special assessments on all real property
32 located within the district:

33 (1) Not more than five cents per square foot on each square foot of land;

34 (2) Not more than one-half of a cent per square foot on each square foot of
35 improvements on land; and

36 (3) Not more than twelve dollars per abutting foot of the lots, tracts and parcels of
37 land within the district abutting on public streets, roads and highways.

38 4. For purposes of sections 10(c), 16, and 22 of article X of the Constitution of
39 Missouri, and of section 137.073, the following terms as applied to an election pursuant to
40 this section mean:

41 (1) "Approval of the required majority" or "direct voter approval", a simple majority;

42 (2) "Qualified voters", persons or other entities who have filed an application
43 pursuant to subsection 6 of this section.

44 5. The governing body of any city in which there is a special business district may
45 order an election on the approval of a new tax rate ceiling or assessment limit for any tax
46 imposed pursuant to subsections 1 to 3 of this section. All costs of any such election shall be
47 borne by the district out of its existing levy. The order shall set forth the new tax rate ceiling
48 or assessment limit proposed. Any provision of law to the contrary notwithstanding, the tax
49 rate ceiling may be increased or decreased, from any rate as revised under the provisions of
50 section 137.073 to any rate not in excess of eighty-five cents on the one-hundred-dollar
51 assessed valuation. Such order shall specify a date on which ballots for the election shall be
52 mailed. ~~[Such date shall be a Tuesday, and shall be not earlier than the eighth Tuesday from~~
53 ~~the issuance of the order, nor later than August fifteenth of the year the order is issued and~~
54 ~~shall not be on the same day as an election conducted under the provisions of chapter 115.]~~
55 **Such election shall take place on the general election day.**

56 6. Application for a ballot shall be conducted as provided in this subsection:

57 (1) Persons entitled to apply for a ballot in an election to approve a new tax rate
58 ceiling for a tax imposed pursuant to subsection 1 or 3 of this section shall be:

59 (a) A resident individual of the district; or

60 (b) A person, including an individual, partnership, limited partnership, corporation,
61 estate, or trust, which owns real property within the special business district;

62 (2) A person entitled to apply for a ballot in an election to approve a new tax rate
63 ceiling for a tax imposed pursuant to subsection 2 of this section shall be a person, including
64 an individual, partnership, limited partnership, corporation, estate, or trust, which possesses a
65 license to do business in the district;

66 (3) Only persons entitled to apply for a ballot in elections pursuant to this section
67 shall apply. Such persons shall apply with the clerk of the city in which the special business
68 district is organized. Each person applying shall provide:

69 (a) Such person's name, address, mailing address, and phone number;

70 (b) An authorized signature; and

71 (c) Evidence that such person is entitled to vote. Such evidence shall be:

72 a. For resident individuals, proof of registration from the election authority;

73 b. For owners of real property, a tax receipt or deed or other document which
74 evidences an equitable ownership, and identifies the real property by location;

75 c. For holders of business licenses, a copy of such business license;

76 (4) No person shall apply later than the fourth Tuesday before the date for mailing
77 ballots specified in the governing body's order.

78 7. The clerk shall mail a ballot to each applicant of the district along with a return
79 addressed envelope directed to the city clerk's office with a sworn affidavit on the reverse side
80 of such envelope for the voter's signature. Such affidavit shall be in the following form:

81 I hereby declare under penalties of perjury that I am qualified to vote,
82 or to affix my authorized signature in the name of an entity which is
83 entitled to vote, in this election.

84 _____

85 Authorized Signature

Subscribed and sworn to

86 before me this _____ day

87 of _____, 20_____

88 _____

89 Printed Name of Voter

90 _____

91 Address of Voter

Signature of notary or other
officer authorized to administer
oaths

94 _____

95 Mailing Address of Voter

96 (if different)

97 8. The question shall be submitted in substantially the following forms:

98 (1) Shall the special business district of _____ be authorized to impose a tax
99 on owners of real property in a sum not to exceed _____ cents on the one
100 hundred dollar assessed valuation?

101 YES NO

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

104 (2) Shall the special business district of _____ be authorized to impose its
105 business license tax on businesses and individuals doing business within the
106 special business district in an amount not to exceed _____ percent of the
107 business license tax imposed by _____?

108 YES NO

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

111 (3) Shall the special business district of _____ be authorized to impose a
112 special assessment not to exceed _____ cents per square foot on each
113 square foot of land within the district?

114 YES NO

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

117 (4) Shall the special business district of _____ be authorized to impose a
 118 special assessment not to exceed _____ cents per square foot on each
 119 square foot of improvements on land within the district?

120 YES NO

121 If you are in favor of the question, place an "X" in the box opposite "YES".

122 If you are opposed to the question, place an "X" in the box opposite "NO".

123 (5) Shall the special business district of _____ be authorized to impose a
 124 special assessment not to exceed _____ dollars per abutting foot of the
 125 lots, tracts and parcels of land within the district abutting on public streets,
 126 roads and highways?

127 YES NO

128 If you are in favor of the question, place an "X" in the box opposite "YES".

129 If you are opposed to the question, place an "X" in the box opposite "NO".

130 (6) Shall the special business district of _____ change its tax on _____ to ____
 131 ____?

132 YES NO

133 If you are in favor of the question, place an "X" in the box opposite "YES".

134 If you are opposed to the question, place an "X" in the box opposite "NO".

135

136 Each ballot shall be plain paper, through which printing or writing cannot be read.

137 9. Each qualified voter shall have one vote. Each voter which is not an individual
 138 shall determine how to cast its vote as provided for in its articles of incorporation, articles of
 139 partnership, bylaws, or other document which sets forth an appropriate mechanism for the
 140 determination of the entity's vote. If a voter has no such mechanism, then its vote shall be
 141 cast as determined by a majority of the persons who run the day-to-day affairs of the voter.
 142 Each voted ballot shall be signed with the authorized signature.

143 10. Voted ballots shall be returned to the city clerk's office by mail or hand delivery
 144 no later than 5:00 p.m. on the sixth Tuesday after the date for mailing the ballots as set forth
 145 in the governing body's order. The city clerk shall transmit all voted ballots to a team of
 146 judges of not less than four, with an equal number from each of the two major political
 147 parties. The judges shall be selected by the city clerk from lists compiled by the election
 148 authority. Upon receipt of the voted ballots the judges shall verify the authenticity of the
 149 ballots, canvass the votes, and certify the results. Certification by the election judges shall be
 150 final and shall be immediately transmitted to the governing body. Any voter who applied for
 151 such election may contest the result in the same manner as provided in chapter 115.

152 11. If approved, the new tax rate ceiling or assessment limit shall be effective for the
 153 tax year in which the election is held, the provisions of section 67.110 to the contrary
 154 notwithstanding.

115.123. 1. All public elections shall be held on Tuesday. Except as provided in
 2 subsection 2 of this section, and section 247.180, all public elections shall be held on the
 3 general election day, the primary election day, ~~[the general municipal election day,]~~ the first
 4 Tuesday after the first Monday in November, or on another day expressly provided by city or
 5 county charter, and in nonprimary years on the first Tuesday after the first Monday in August.
 6 ~~[Bond elections may be held on the first Tuesday after the first Monday in February but no
 7 other issue shall be included on the ballot for such election.]~~

8 2. The following elections shall be exempt from the provisions of subsection 1 of this
 9 section:

- 10 (1) Bond elections necessitated by fire, vandalism or natural disaster;
- 11 (2) Elections for which ownership of real property is required by law for voting;
- 12 (3) Special elections to fill vacancies and to decide tie votes or election contests; and
- 13 (4) Tax elections necessitated by a financial hardship due to a five percent or greater
 14 decline in per-pupil state revenue to a school district from the previous year.

15 3. Nothing in this section prohibits a charter city or county from having its primary
 16 election in March if the charter provided for a March primary before August 28, 1999.

17 4. ~~[Nothing in this section shall prohibit elections held pursuant to section 65.600, but
 18 no other issues shall be on the March ballot except pursuant to this chapter.]~~
 19 **Notwithstanding any other provision to the contrary, all primary elections for local,
 20 state, and national offices shall be conducted on the first Tuesday after the first Monday
 21 in August and all general elections for local, state, and national offices and issues shall
 22 be conducted on the first Tuesday after the first Monday in November. Elections shall
 23 not occur at any other time, except as otherwise provided in this section.**

**115.240. Political subdivisions or special districts shall label ballot measures
 2 relating to taxation that are submitted by such political subdivision or special district to
 3 a vote of the people numerically or alphabetically only. No such ballot measure shall be
 4 labeled in a descriptive manner aside from its numerical or alphabetical designation.**

137.016. 1. As used in Section 4(b) of Article X of the Missouri Constitution, the
 2 following terms mean:

3 (1) "Residential property"[5]:

4 (a) All real property improved by a structure which is used or intended to be used for
 5 residential living by human occupants[5];

6 (b) Vacant land in connection with an airport[5];

7 (c) Land used as a golf course[5];

8 (d) Manufactured home parks~~[-];~~

9 (e) Bed and breakfast inns in which the owner resides and uses as a primary residence
10 with six or fewer rooms for rent~~[-and];~~

11 (f) Time-share units as defined in section 407.600, except to the extent such units are
12 actually rented and subject to sales tax under subdivision (6) of subsection 1 of section
13 144.020, but residential property shall not include other similar facilities used primarily for
14 transient housing. For the purposes of this section, "transient housing" means all rooms
15 available for rent or lease for which the receipts from the rent or lease of such rooms are
16 subject to state sales tax pursuant to subdivision (6) of subsection 1 of section 144.020; **the**
17 **leasing of a single-family home, in whole or in part, for a term of less than thirty**
18 **consecutive days does not in itself constitute "transient housing"; and**

19 (g) **A single-family home owned by a sole proprietor, individual, partnership, or**
20 **limited liability company that is leased for a term of less than thirty consecutive days, in**
21 **whole or in part, subject to sales tax under subdivision (6) of subsection 1 of section**
22 **144.020 shall be classified only as residential property;**

23 (2) "Agricultural and horticultural property", all real property used for agricultural
24 purposes and devoted primarily to the raising and harvesting of crops; to the feeding,
25 breeding and management of livestock which shall include breeding, showing, and boarding
26 of horses; to dairying, or to any other combination thereof; and buildings and structures
27 customarily associated with farming, agricultural, and horticultural uses. Agricultural and
28 horticultural property shall also include land devoted to and qualifying for payments or other
29 compensation under a soil conservation or agricultural assistance program under an
30 agreement with an agency of the federal government. Agricultural and horticultural property
31 shall further include any reliever airport. Real property classified as forest croplands shall not
32 be agricultural or horticultural property so long as it is classified as forest croplands and shall
33 be taxed in accordance with the laws enacted to implement Section 7 of Article X of the
34 Missouri Constitution. Agricultural and horticultural property shall also include any sawmill
35 or planing mill defined in the U.S. Department of Labor's Standard Industrial Classification
36 (SIC) Manual under Industry Group 242 with the SIC number 2421. Agricultural and
37 horticultural property shall also include urban and community gardens. For the purposes of
38 this section, "urban and community gardens" shall include real property cultivated by
39 residents of a neighborhood or community for the purposes of providing agricultural
40 products, as defined in section 262.900, for the use of residents of the neighborhood or
41 community, and shall not include a garden intended for individual or personal use;

42 (3) "Utility, industrial, commercial, railroad and other real property", all real property
43 used directly or indirectly for any commercial, mining, industrial, manufacturing, trade,
44 professional, business, or similar purpose, including all property centrally assessed by the

45 state tax commission but shall not include floating docks, portions of which are separately
46 owned and the remainder of which is designated for common ownership and in which no one
47 person or business entity owns more than five individual units. All other real property not
48 included in the property listed in subclasses (1) and (2) of Section 4(b) of Article X of the
49 Missouri Constitution, as such property is defined in this section, shall be deemed to be
50 included in the term "utility, industrial, commercial, railroad and other real property";

51 **(4) "True value in money":**

52 **(a) For real property appraisal and assessment purposes, the true value in**
53 **money is the actual replacement cost or costs of the real property and improvements to**
54 **such real property; and**

55 **(b) When the terms "assessed valuation", "assessed value", "free market**
56 **value", "market value", "property values", "true value in money", and "value" are**
57 **used in the revised statutes of Missouri for real property appraisal and assessment**
58 **purposes, such terms shall be construed to refer to "true value in money" as defined in**
59 **paragraph (a) of this subdivision.**

60 2. Pursuant to Article X of the state Constitution, any taxing district may adjust its
61 operating levy to recoup any loss of property tax revenue, except revenues from the surtax
62 imposed pursuant to Article X, Subsection 2 of Section 6 of the Constitution, as the result of
63 changing the classification of structures intended to be used for residential living by human
64 occupants which contain five or more dwelling units if such adjustment of the levy does not
65 exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this
66 section, loss in revenue shall include the difference between the revenue that would have been
67 collected on such property under its classification prior to enactment of this section and the
68 amount to be collected under its classification under this section. The county assessor of each
69 county or city not within a county shall provide information to each taxing district within its
70 boundaries regarding the difference in assessed valuation of such property as the result of
71 such change in classification.

72 3. All reclassification of property as the result of changing the classification of
73 structures intended to be used for residential living by human occupants which contain five or
74 more dwelling units shall apply to assessments made after December 31, 1994.

75 4. Where real property is used or held for use for more than one purpose and such
76 uses result in different classifications, the county assessor shall allocate to each classification
77 the percentage of the true value in money of the property devoted to each use; except that,
78 where agricultural and horticultural property, as defined in this section, also contains a
79 dwelling unit or units, the farm dwelling, appurtenant residential-related structures and up to
80 five acres immediately surrounding such farm dwelling shall be residential property, as
81 defined in this section, provided that the portion of property used or held for use as an urban

82 and community garden shall not be residential property. This subsection shall not apply to
83 any reliever airport.

84 5. All real property which is vacant, unused, or held for future use; which is used for a
85 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service
86 organization, or similar entity; or for which a determination as to its classification cannot be
87 made under the definitions set out in subsection 1 of this section, shall be classified according
88 to its immediate most suitable economic use, which use shall be determined after
89 consideration of:

90 (1) Immediate prior use, if any, of such property;

91 (2) Location of such property;

92 (3) Zoning classification of such property; except that, such zoning classification
93 shall not be considered conclusive if, upon consideration of all factors, it is determined that
94 such zoning classification does not reflect the immediate most suitable economic use of the
95 property;

96 (4) Other legal restrictions on the use of such property;

97 (5) Availability of water, electricity, gas, sewers, street lighting, and other public
98 services for such property;

99 (6) Size of such property;

100 (7) Access of such property to public thoroughfares; and

101 (8) Any other factors relevant to a determination of the immediate most suitable
102 economic use of such property.

103 6. All lands classified as forest croplands shall not, for taxation purposes, be
104 classified as subclass (1), subclass (2), or subclass (3) real property, as such classes are
105 prescribed in Section 4(b) of Article X of the Missouri Constitution and defined in this
106 section, but shall be taxed in accordance with the laws enacted to implement Section 7 of
107 Article X of the Missouri Constitution.

**137.039. 1. As used in this section, "additional tax abatement revenues" means
2 revenues derived from higher tax levies on real property inside a political subdivision
3 that has adopted any tax abatement or similar economic incentive authorized under
4 general law but outside an area subject to tax abatement within the political subdivision.**

**5 2. Beginning on January first of the calendar year immediately following the
6 effective date of this section, each political subdivision that adopts or has adopted any
7 tax abatement or similar economic incentive authorized under state law shall decrease
8 the levy of real property tax rates levied under state law to reduce the amount of tax
9 revenues such political subdivision received from additional tax abatement revenues.**

137.055. 1. After the assessor's book of each county, except in any city not within a
2 county or any county with a charter form of government, shall be corrected and adjusted

3 according to law, but not later than September twentieth, of each year, the county governing
4 body shall ascertain the sum necessary to be raised for county purposes, and fix the rate of
5 taxes on the several subjects of taxation so as to raise the required sum, and the same to be
6 entered in the proper columns in the tax book. Any city not within a county and any county
7 with a charter form of government shall set the tax rate by October first of each year for each
8 calendar year after December 31, 2008.

9 2. Prior to fixing the rate of taxes, as provided in this section, the county governing
10 body shall hold a public hearing on the proposed rate of taxes at which citizens shall be heard.
11 A notice stating the time and place for the hearing shall be published in at least one
12 newspaper qualified under the laws of Missouri of general circulation in the county at least
13 seven days prior to the date of the hearing. The notice shall include the aggregate assessed
14 valuation by category of real, total personal and other tangible property in the county as
15 entered in the tax book for the fiscal year for which the tax is to be levied, the aggregate
16 assessed valuation by category of real, total personal and other tangible property in the county
17 for the preceding taxable year, the required sums to be raised from the property tax for each
18 purpose for which the county levies taxes as approved in the budget adopted under chapter
19 50, the proposed rate of taxes which will produce substantially the same revenues as required
20 by the budget, ~~[and the increase in tax revenue realized due to an increase in assessed value as~~
21 ~~a result of new construction and improvement,]~~ and the increase, both in dollar value and
22 percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.
23 Failure of any taxpayer to appear at said hearing shall not prevent the taxpayer from pursuit of
24 any other legal remedy otherwise available to the taxpayer. Nothing in this subsection
25 absolves county governing bodies of responsibilities under section 137.073 nor to adjust tax
26 rates in event changes in assessed valuation occur that would alter the tax rate calculations.

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

51 (2) Any political subdivision that has received approval from voters for a tax increase
52 after August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue
53 as the amount of revenue that would have been derived by applying the voter-approved
54 increased tax rate ceiling to the total assessed valuation of the political subdivision as most
55 recently certified by the city or county clerk on or before the date of the election in which
56 such increase is approved, increased by the percentage increase in the consumer price index,
57 as provided by law, except that the ~~[rate]~~ **rates of levy for each subclass of real property,**
58 **individually, and personal property, in the aggregate,** shall not exceed the greater of the
59 most recent voter-approved rate or the most recent voter-approved rate as adjusted under
60 subdivision (2) of subsection 5 of this section. Such tax revenue shall not include any receipts
61 from ad valorem levies on any real property which was assessed by the assessor of a county
62 or city in such previous year but is assessed by the assessor of a county or city in the current
63 year in a different subclass of real property.

64 (3) Where the taxing authority is a school district for the purposes of revising the
65 applicable rates of levy for each subclass of real property, the tax revenues from state-
66 assessed railroad and utility property shall be apportioned and attributed to each subclass of
67 real property based on the percentage of the total assessed valuation of the county that each
68 subclass of real property represents in the current ~~[taxable]~~ tax year.

69 (4) As provided in Section 22 of Article X of the constitution, a political subdivision
70 may also revise each levy to allow for inflationary assessment growth occurring within the
71 political subdivision. The inflationary growth factor for any such subclass of real property or
72 personal property shall be limited to the actual assessment growth in such subclass or class,
73 ~~[exclusive of new construction and improvements, and]~~ exclusive of the assessed value on
74 any real property which was assessed by the assessor of a county or city in the current year in
75 a different subclass of real property, but not to exceed the consumer price index or five
76 percent, whichever is lower. ~~[Should the tax revenue of a political subdivision from the~~
77 ~~various tax rates determined in this subsection be different than the tax revenue that would~~
78 ~~have been determined from a single tax rate as calculated pursuant to the method of~~
79 ~~calculation in this subsection prior to January 1, 2003, then the political subdivision shall~~
80 ~~revise the tax rates of those subclasses of real property, individually, and/or personal property,~~
81 ~~in the aggregate, in which there is a tax rate reduction, pursuant to the provisions of this~~
82 ~~subsection. Such revision shall yield an amount equal to such difference and shall be~~

83 ~~apportioned among such subclasses of real property, individually, and/or personal property, in~~
84 ~~the aggregate, based on the relative assessed valuation of the class or subclasses of property~~
85 ~~experiencing a tax rate reduction. Such revision in the tax rates of each class or subclass shall~~
86 ~~be made by computing the percentage of current year adjusted assessed valuation of each~~
87 ~~class or subclass with a tax rate reduction to the total current year adjusted assessed valuation~~
88 ~~of the class or subclasses with a tax rate reduction, multiplying the resulting percentages by~~
89 ~~the revenue difference between the single rate calculation and the calculations pursuant to this~~
90 ~~subsection and dividing by the respective adjusted current year assessed valuation of each~~
91 ~~class or subclass to determine the adjustment to the rate to be levied upon each class or~~
92 ~~subclass of property. The adjustment computed herein shall be multiplied by one hundred,~~
93 ~~rounded to four decimals in the manner provided in this subsection, and added to the initial~~
94 ~~rate computed for each class or subclass of property. For school districts that levy separate~~
95 ~~tax rates on each subclass of real property and personal property in the aggregate, if voters~~
96 ~~approved a ballot before January 1, 2011, that presented separate stated tax rates to be applied~~
97 ~~to the different subclasses of real property and personal property in the aggregate, or increases~~
98 ~~the separate rates that may be levied on the different subclasses of real property and personal~~
99 ~~property in the aggregate by different amounts, the tax rate that shall be used for the single tax~~
100 ~~rate calculation shall be a blended rate, calculated in the manner provided under subdivision~~
101 ~~(1) of subsection 6 of this section.]~~

102 (5) Notwithstanding any provision of this subsection to the contrary, no revision to
103 the rate of levy for personal property shall cause such levy to increase over the levy for
104 personal property from the prior year.

105 3. (1) Where the taxing authority is a school district, it shall be required to revise the
106 rates of levy to the extent necessary to produce from all taxable property, including state-
107 assessed railroad and utility property, which shall be separately estimated in addition to other
108 data required in complying with section 164.011, substantially the amount of tax revenue
109 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
110 adjusted to offset such district's reduction in the apportionment of state school moneys due to
111 its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
112 pursuant to this section, requiring the estimating of effects of state-assessed railroad and
113 utility valuation or loss of state aid, discovers that the estimates used result in receipt of
114 excess revenues, which would have required a lower rate if the actual information had been
115 known, the school district shall reduce the tax rate ceiling in the following year to compensate
116 for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes
117 of this section.

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

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

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

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

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

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

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

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

190 (2) When voters approve an increase in the tax rate, the amount of the increase shall
191 be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate
192 does not exceed any maximum rate prescribed by law. If a ballot question presents a stated
193 tax rate for approval rather than describing the amount of increase in the question, the stated

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

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

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

229 [~~(4)~~] **(5)** In a year of general reassessment, a governing body whose tax rate is lower
230 than its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

340 9. If in any action, including a class action, the court issues an order requiring a taxing
341 authority to revise the tax rates as provided in this section or enjoins a taxing authority from
342 the collection of a tax because of its failure to revise the rate of levy as provided in this
343 section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously
344 paid his or her taxes in part, whether or not the taxes are paid under protest as provided in
345 section 139.031 or otherwise contested. The part of the taxes paid erroneously is the
346 difference in the amount produced by the original levy and the amount produced by the
347 revised levy. The township or county collector of taxes or the collector of taxes in any city
348 shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise
349 the rate of levy as provided in this section shall make available to the collector all funds
350 necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest
351 on any money erroneously paid by him or her pursuant to this subsection. Effective in the
352 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund
353 any tax erroneously paid prior to or during the third tax year preceding the current tax year.

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

137.079. Prior to setting its ~~[rate or]~~ rates as required by section 137.073, each taxing
2 authority shall exclude from its total assessed valuation seventy-two percent of the total
3 amount of assessed value of business personal property that is the subject of an appeal at the
4 state tax commission or in a court of competent jurisdiction in this state. This exclusion shall
5 only apply to the portion of the assessed value of business personal property that is disputed
6 in the appeal, and shall not exclude any portion of the same property that is not disputed. ~~[If~~
7 ~~the taxing authority uses a multirate approach]~~ **For the purpose of setting rates** as provided
8 in section 137.073, this exclusion shall be made from the personal property class. The state
9 tax commission shall provide each taxing authority with the total assessed value of business
10 personal property within the jurisdiction of such taxing authority for which an appeal is
11 pending no later than August twentieth of each year. Whenever any appeal is resolved,
12 whether by final adjudication or settlement, and the result of the appeal causes money to be
13 paid to the taxing authority, the taxing authority shall not be required to make an additional
14 adjustment to its rate or rates due to such payment once the deadline for setting its rates, as
15 provided by this chapter, has passed in a taxable year, but shall adjust its rate or rates due to

16 such payment in the next rate setting cycle to offset the payment in the next taxable year. For
17 the purposes of this section, the term "business personal property" means tangible personal
18 property which is used in a trade or business or used for production of income and which has
19 a determinable life of longer than one year except that supplies used by a business shall also
20 be considered business personal property, but shall not include livestock, farm machinery,
21 property subject to the motor vehicle registration provisions of chapter 301, property subject
22 to the tables provided in section 137.078, the property of rural electric cooperatives under
23 chapter 394, or property assessed by the state tax commission under chapters 151, 153, and
24 155, section 137.022, and sections 137.1000 to 137.1030.

137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the
2 contrary, a building or other structure classified as residential property pursuant to section
3 137.016 newly constructed and occupied on any parcel of real property shall be assessed and
4 taxed on such assessed valuation as of the first day of the month following the date of
5 occupancy for the proportionate part of the remaining year at the tax rates established for that
6 year, in all taxing jurisdictions located in the county adopting this section as provided in
7 subsection 8 of this section. Newly constructed residential property which has never been
8 occupied shall not be assessed as improved real property until such occupancy or the first day
9 of January of the fourth year following the year in which construction of the improvements
10 was completed. The provisions of this subsection shall apply in those counties including any
11 city not within a county in which the governing body has previously adopted or hereafter
12 adopts the provisions of this subsection.

13 2. The assessor may consider a property residentially occupied upon personal
14 verification or when any two of the following conditions have been met:

15 (1) An occupancy permit has been issued for the property;

16 (2) A deed transferring ownership from one party to another has been filed with the
17 recorder of deeds' office subsequent to the date of the first permanent utility service;

18 (3) A utility company providing service in the county has verified a transfer of service
19 for property from one party to another;

20 (4) The person or persons occupying the newly constructed property has registered a
21 change of address with any local, state or federal governmental office or agency.

22 3. In implementing the provisions of this section, the assessor may use occupancy
23 permits, building permits, warranty deeds, utility connection documents, including telephone
24 connections, or other official documents as may be necessary to discover the existence of
25 newly constructed properties. No utility company shall refuse to provide verification monthly
26 to the assessor of a utility connection to a newly occupied single family building or structure.

27 4. In the event that the assessment under subsections 1 and 2 of this section is not
28 completed until after the deadline for filing appeals in a given tax year, the owner of the

29 newly constructed property who is aggrieved by the assessment of the property may appeal
30 this assessment the following year to the county board of equalization in accordance with
31 chapter 138 and may pay any taxes under protest in accordance with section 139.031;
32 provided however, that such payment under protest shall not be required as a condition of
33 appealing to the county board of equalization. The collector shall impound such protested
34 taxes and shall not disburse such taxes until resolution of the appeal.

35 5. The increase in assessed valuation resulting from the implementation of the
36 provisions of this section shall be considered new construction and improvements under the
37 provisions of this chapter.

38 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an
39 amount not to exceed ten percent of all ad valorem property tax collections on newly
40 constructed and occupied residential property allocable to each taxing authority within
41 counties of the first classification having a population of nine hundred thousand or more, one-
42 tenth of one percent of all ad valorem property tax collections allocable to each taxing
43 authority within all other counties of the first classification and one-fifth of one percent of all
44 ad valorem property tax collections allocable to each taxing authority within counties of the
45 second, third and fourth classifications and any county of the first classification having a
46 population of at least eighty-two thousand inhabitants, but less than eighty-two thousand one
47 hundred inhabitants, in addition to the amount prescribed by section 137.720 shall be
48 deposited into the assessment fund of the county for collection costs.

49 7. For purposes of figuring the tax due on such newly constructed residential
50 property, the assessor or the board of equalization shall place the full amount of the assessed
51 valuation on the tax book upon the first day of the month following occupancy. Such
52 assessed valuation shall be taxed for each month of the year following such date at its new
53 assessed valuation, and for each month of the year preceding such date at its previous
54 valuation. The percentage derived from dividing the number of months at which the property
55 is taxed at its new valuation by twelve shall be applied to the total assessed valuation of the
56 new construction and improvements, and such product shall be included in the next year's
57 base for the purposes of figuring the next year's tax levy rollback. The untaxed percentage
58 shall be considered as new construction and improvements in the following year ~~and shall be~~
59 ~~exempt from the rollback provisions].~~

60 8. Subsections 1 to 7 of this section shall be effective in those counties including any
61 city not within a county in which the governing body of such county elects to adopt a
62 proposal to implement the provisions of subsections 1 to 7 of this section. Such subsections
63 shall become effective in such county on the first day of January of the year following such
64 election.

65 9. In any county which adopts the provisions of subsections 1 to 7 of this section prior
66 to the first day of June in any year pursuant to subsection 8 of this section, the assessor of
67 such county shall, upon application of the property owner, remove on a pro rata basis from the
68 tax book for the current year any residential real property improvements destroyed by a
69 natural disaster if such property is unoccupied and uninhabitable due to such destruction. On
70 or after the first day of July, the board of equalization shall perform such duties. Any person
71 claiming such destroyed property shall provide a list of such destroyed property to the county
72 assessor. The assessor shall have available a supply of appropriate forms on which the claim
73 shall be made. The assessor may verify all such destroyed property listed to ensure that the
74 person made a correct statement. Any person who completes such a list and, with intent to
75 defraud, includes property on the list that was not destroyed by a natural disaster shall, in
76 addition to any other penalties provided by law, be assessed double the value of any property
77 fraudulently listed. The list shall be filed by the assessor, after he has provided a copy of the
78 list to the county collector and the board of equalization, in the office of the county clerk who,
79 after entering the filing thereof, shall preserve and safely keep them. If the assessor,
80 subsequent to such destruction, considers such property occupied as provided in subsection 2
81 of this section, the assessor shall consider such property new construction and improvements
82 and shall assess such property accordingly as provided in subsection 1 of this section. For the
83 purposes of this section, the term "natural disaster" means any disaster due to natural causes
84 such as tornado, fire, flood, or earthquake.

85 10. Any political subdivision may recover the loss of revenue caused by subsection 9
86 of this section by adjusting the rate of taxation, to the extent previously authorized by the
87 voters of such political subdivision, for the tax year immediately following the year of such
88 destruction in an amount not to exceed the loss of revenue caused by this section.

137.115. 1. **(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.

5 **(2)** Except as otherwise provided in subsection 3 of this section and section 137.078,
6 the assessor shall annually assess all personal property at thirty-three and one-third percent of
7 its true value in money as of January first of each calendar year.

8 **(3)** The assessor shall annually assess all real property, including any new
9 construction and improvements to real property, and possessory interests in real property at
10 the percent of its true value in money set in subsection 5 of this section. The true value in
11 money of any possessory interest in real property in subclass (3), where such real property is
12 on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as
13 defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and

14 owned by a political subdivision, shall be the otherwise applicable true value in money of any
15 such possessory interest in real property~~], less the total dollar amount of costs paid by a party,~~
16 ~~other than the political subdivision, towards any new construction or improvements on such~~
17 ~~real property completed after January 1, 2008, and which are included in the above-~~
18 ~~mentioned possessory interest, regardless of the year in which such costs were incurred or~~
19 ~~whether such costs were considered in any prior year].~~ The assessor shall annually assess all
20 real property in the following manner: new assessed values shall be determined as of January
21 first of each odd-numbered year and shall be entered in the assessor's books; those same
22 assessed values shall apply in the following even-numbered year, except for new construction
23 and property improvements which shall be valued as though they had been completed as of
24 January first of the preceding odd-numbered year. The assessor may call at the office, place
25 of doing business, or residence of each person required by this chapter to list property, and
26 require the person to make a correct statement of all taxable tangible personal property owned
27 by the person or under his or her care, charge or management, taxable in the county.

28 (4) On or before January first of each even-numbered year, the assessor shall prepare
29 and submit a two-year assessment maintenance plan to the county governing body and the
30 state tax commission for their respective approval or modification. The county governing
31 body shall approve and forward such plan or its alternative to the plan to the state tax
32 commission by February first. If the county governing body fails to forward the plan or its
33 alternative to the plan to the state tax commission by February first, the assessor's plan shall
34 be considered approved by the county governing body. If the state tax commission fails to
35 approve a plan and if the state tax commission and the assessor and the governing body of the
36 county involved are unable to resolve the differences, in order to receive state cost-share
37 funds outlined in section 137.750, the county or the assessor shall petition the administrative
38 hearing commission, by May first, to decide all matters in dispute regarding the assessment
39 maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties
40 proceed with mediation or arbitration upon terms agreed to by the parties. The final decision
41 of the administrative hearing commission shall be subject to judicial review in the circuit
42 court of the county involved.

43 (5) In the event a valuation of subclass (1) real property within any county with a
44 charter form of government, or within a city not within a county, is made by a computer,
45 computer-assisted method or a computer program, the burden of proof, supported by clear,
46 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any
47 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a
48 presumption that the assessment was made by a computer, computer-assisted method or a
49 computer program. Such evidence shall include, but shall not be limited to, the following:

50 ~~[(1)]~~ (a) The findings of the assessor based on an appraisal of the property by
51 generally accepted appraisal techniques; and

52 ~~[(2)]~~ (b) The purchase prices from sales of at least three comparable properties and
53 the address or location thereof. As used in this subdivision, the word "comparable" means
54 that:

55 ~~[(a)]~~ a. Such sale was closed at a date relevant to the property valuation; and

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

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

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

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

68 (2) Livestock, twelve percent;

69 (3) Farm machinery, twelve percent;

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

74 (5) Poultry, twelve percent;

75 (6) Tools and equipment used for pollution control and tools and equipment used in
76 retooling for the purpose of introducing new product lines or used for making improvements
77 to existing products by any company which is located in a state enterprise zone and which is
78 identified by any standard industrial classification number cited in subdivision (7) of section
79 135.200, twenty-five percent; and

80 (7) Solar panels, racking systems, inverters, and related solar equipment, components,
81 materials, and supplies installed in connection with solar photovoltaic energy systems, as
82 described in subdivision (46) of subsection 2 of section 144.030, that were constructed and
83 producing solar energy prior to August 9, 2022, five percent.

84 4. The person listing the property shall enter a true and correct statement of the
85 property, in a printed blank prepared for that purpose. The statement, after being filled out,

86 shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall
87 then be delivered to the assessor.

88 5. (1) All subclasses of real property, as such subclasses are established in Section 4
89 (b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed
90 at the following percentages of true value:

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

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

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

94 (2) A taxpayer may apply to the county assessor, or, if not located within a county,
95 then the assessor of such city, for the reclassification of such taxpayer's real property if the use
96 or purpose of such real property is changed after such property is assessed under the
97 provisions of this chapter. If the assessor determines that such property shall be reclassified,
98 he or she shall determine the assessment under this subsection based on the percentage of the
99 tax year that such property was classified in each subclassification.

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

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

118 8. Any amount of tax due and owing based on the assessment of a manufactured
119 home shall be included on the personal property tax statement of the manufactured home
120 owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of
121 section 442.015, in which case the amount of tax due and owing on the assessment of the

122 manufactured home as a realty improvement to the existing real estate parcel shall be
123 included on the real property tax statement of the real estate owner.

124 9. The assessor of each county and each city not within a county shall use a nationally
125 recognized automotive trade publication such as the National Automobile Dealers'
126 Association Official Used Car Guide, Kelley Blue Book, Edmunds, or other similar
127 publication as the recommended guide of information for determining the true value of motor
128 vehicles described in such publication. The state tax commission shall select and make
129 available to all assessors which publication shall be used. The assessor of each county and
130 each city not within a county shall use the trade-in value published in the current October
131 issue of the publication selected by the state tax commission. The assessor shall not use a
132 value that is greater than the average trade-in value in determining the true value of the motor
133 vehicle without performing a physical inspection of the motor vehicle. For vehicles two years
134 old or newer from a vehicle's model year, the assessor may use a value other than average
135 without performing a physical inspection of the motor vehicle. In the absence of a listing for
136 a particular motor vehicle in such publication, the assessor shall use such information or
137 publications that, in the assessor's judgment, will fairly estimate the true value in money of
138 the motor vehicle. For motor vehicles with a true value of less than fifty thousand dollars as
139 of January 1, 2025, the assessor shall not assess such motor vehicle for an amount greater
140 than such motor vehicle was assessed in the previous year, provided that such motor vehicle
141 was properly assessed in the previous year.

142 10. Before the assessor may increase the assessed valuation of any parcel of subclass
143 (1) real property **or any parcel of subclass (3) real property** by more than fifteen percent
144 since the last assessment, excluding increases due to new construction or improvements, the
145 assessor shall conduct a physical inspection of such property.

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

152 12. A physical inspection, as required by subsection 10 of this section, shall include,
153 but not be limited to, an on-site personal observation and review of all exterior portions of the
154 land and any buildings and improvements to which the inspector has or may reasonably and
155 lawfully gain external access, and shall include an observation and review of the interior of
156 any buildings or improvements on the property upon the timely request of the owner pursuant
157 to subsection 11 of this section. Mere observation of the property via a drive-by inspection or

158 the like shall not be considered sufficient to constitute a physical inspection as required by
159 this section.

160 13. A county or city collector may accept credit cards as proper form of payment of
161 outstanding property tax or license due. No county or city collector may charge surcharge for
162 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
163 processor, or issuer for its service. A county or city collector may accept payment by
164 electronic transfers of funds in payment of any tax or license and charge the person making
165 such payment a fee equal to the fee charged the county by the bank, processor, or issuer of
166 such electronic payment.

167 14. ~~[Any county or city not within a county in this state may, by an affirmative vote of~~
168 ~~the governing body of such county, opt out of the provisions of this section and sections~~
169 ~~137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety first general~~
170 ~~assembly, second regular session and section 137.073 as modified by house committee~~
171 ~~substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety~~
172 ~~second general assembly, second regular session, for the next year of the general~~
173 ~~reassessment, prior to January first of any year. No county or city not within a county~~
174 ~~shall exercise this opt out provision after implementing the provisions of this section and~~
175 ~~sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety first~~
176 ~~general assembly, second regular session and section 137.073 as modified by house~~
177 ~~committee substitute for senate substitute for senate committee substitute for senate bill no.~~
178 ~~960, ninety second general assembly, second regular session, in a year of general~~
179 ~~reassessment. For the purposes of applying the provisions of this subsection, a political~~
180 ~~subdivision contained within two or more counties where at least one of such counties has~~
181 ~~opted out and at least one of such counties has not opted out shall calculate a single tax rate as~~
182 ~~in effect prior to the enactment of house bill no. 1150 of the ninety first general assembly,~~
183 ~~second regular session. A governing body of a city not within a county or a county that has~~
184 ~~opted out under the provisions of this subsection may choose to implement the provisions of~~
185 ~~this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of~~
186 ~~the ninety first general assembly, second regular session, and section 137.073 as modified by~~
187 ~~house committee substitute for senate substitute for senate committee substitute for senate bill~~
188 ~~no. 960, ninety second general assembly, second regular session, for the next year of general~~
189 ~~reassessment, by an affirmative vote of the governing body prior to December thirty first of~~
190 ~~any year.~~

191 15. ~~The governing body of any city of the third classification with more than twenty~~
192 ~~six thousand three hundred but fewer than twenty six thousand seven hundred inhabitants~~
193 ~~located in any county that has exercised its authority to opt out under subsection 14 of this~~
194 ~~section may levy separate and differing tax rates for real and personal property only if such~~

195 ~~city bills and collects its own property taxes or satisfies the entire cost of the billing and~~
196 ~~collection of such separate and differing tax rates. Such separate and differing rates shall not~~
197 ~~exceed such city's tax rate ceiling]~~ **Beginning on January 1, 2027, each county and city not**
198 **within a county shall determine the assessed valuation, set and revise rates of levy, and**
199 **make adjustments to current levies required under Article X, Section 22 of the**
200 **Constitution of Missouri for each subclass of real property, individually, and personal**
201 **property, in the aggregate.**

202 ~~[46.]~~ **15.** Any portion of real property that is available as reserve for strip, surface, or
203 coal mining for minerals for purposes of excavation for future use or sale to others that has
204 not been bonded and permitted under chapter 444 shall be assessed based upon how the real
205 property is currently being used. Any information provided to a county assessor, state tax
206 commission, state agency, or political subdivision responsible for the administration of tax
207 policies shall, in the performance of its duties, make available all books, records, and
208 information requested, except such books, records, and information as are by law declared
209 confidential in nature, including individually identifiable information regarding a specific
210 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall
211 mean all real property that is in use or readily available as a reserve for strip, surface, or coal
212 mining for minerals for purposes of excavation for current or future use or sale to others that
213 has been bonded and permitted under chapter 444.

137.1040. 1. In addition to other levies authorized by law, the county commission in
2 counties not adopting an alternative form of government and the proper administrative body
3 in counties adopting an alternative form of government, or the governing body of any city,
4 town, or village, in their discretion may levy an additional tax, not to exceed one quarter of
5 one cent on each one hundred dollars assessed valuation, on all taxable real property located
6 within such city, town, village, or county, all of such tax to be collected and allocated to the
7 city, town, village, or county treasury, where it shall be known and designated as the
8 "Cemetery Maintenance Trust Fund" to be used for the upkeep and maintenance of cemeteries
9 located within such city, town, village, or county.

10 2. To the extent necessary to comply with Article X, Section 22(a) of the Missouri
11 Constitution, for any city, town, village, or county with a tax levy at or above the limitations
12 provided under Article X, Section 11(b), no ordinance adopted under this section shall
13 become effective unless the county commission or proper administrative body of the county,
14 or governing body of the city, town, or village submits to the voters of the city, town, village,
15 or county at a ~~[state] general[, primary, or special]~~ election a proposal to authorize the
16 imposition of a tax under this section. The tax authorized under this section shall be levied
17 and collected in the same manner as other real property taxes are levied and collected within
18 the city, town, village, or county. Such tax shall be in addition to all other taxes imposed on

19 real property, and shall be stated separately from all other charges and taxes. Such tax shall
 20 not become effective unless the county commission or proper administrative body of the
 21 county or governing body of the city, town, or village, by order or ordinance, submits to the
 22 voters of the county a proposal to authorize the city, town, village, or county to impose a tax
 23 under this section on any **general election** day [~~available for such city, town, village, or~~
 24 ~~county to hold elections or at a special election called for that purpose~~].

25 3. The ballot of submission for the tax authorized in this section shall be in
 26 substantially the following form:

27 Shall _____ (insert the name of the city, town, village, or county)
 28 impose a tax on all real property situated in _____ (name of the city,
 29 town, village, or county) at a rate of _____ (insert rate not to exceed
 30 one quarter of one cent per one hundred dollars assessed valuation) for
 31 the sole purpose of providing funds for the maintenance, upkeep, and
 32 preservation of city, town, village, or county cemeteries?

33 YES NO

34

35 If a majority of the votes cast on the question by the qualified voters voting thereon are in
 36 favor of the question, then the tax shall become effective on the first day of the second
 37 calendar quarter immediately following notification to the city, town, village, or county
 38 collector. If a majority of the votes cast on the question by the qualified voters voting thereon
 39 are opposed to the question, then the tax shall not become effective unless and until the
 40 question is resubmitted under this section to the qualified voters and such question is
 41 approved by a majority of the qualified voters voting on the question.

42 4. The tax imposed under this section shall be known as the "Cemetery Maintenance
 43 Tax". Each city, town, village, or county imposing a tax under this section shall establish
 44 separate trust funds to be known as the "Cemetery Maintenance Trust Fund". The city, town,
 45 village, or county treasurer shall deposit the revenue derived from the tax imposed under this
 46 section for cemetery purposes in the city, town, village, or county cemetery maintenance trust
 47 fund. The proceeds of such tax shall be appropriated by the county commission or
 48 appropriate administrative body, or the governing body of the city, town, or village
 49 exclusively for the maintenance, upkeep, and preservation of cemeteries located within the
 50 jurisdiction of such commission or body.

51 5. All applicable provisions in this chapter relating to property tax shall apply to the
 52 collection of any tax imposed under this section.

137.1050. 1. For the purposes of this section, the following terms shall mean:

2 (1) "Eligible credit amount", the difference between an eligible taxpayer's real
 3 property tax liability on such taxpayer's homestead for a given tax year **from all political**

4 **subdivisions levying a real property tax**, minus the real property tax liability on such
5 homestead in the eligible taxpayer's initial credit year;

6 (2) "Eligible taxpayer", a Missouri resident who:

7 (a) Is sixty-two years of age or older **as of January first of the applicable tax year**;

8 (b) Is an owner of record of a homestead or has a legal or equitable interest in such
9 property as evidenced by a **publicly recorded or a verified**, written instrument **including,**
10 **but not limited to, a trust document in which at least one primary beneficiary is sixty-**
11 **two years of age or older**; and

12 (c) Is liable for the payment of real property taxes on such homestead;

13 (3) "Homestead", real property actually occupied by an eligible taxpayer as the
14 primary residence. An eligible taxpayer shall not claim more than one primary residence;

15 (4) "Initial credit year":

16 (a) In the case of a taxpayer that meets all requirements of subdivision (2) of this
17 subsection prior to the year in which a credit is authorized pursuant to subsection 2 of this
18 section, the year in which such credit is authorized;

19 (b) For all other taxpayers, the year in which the taxpayer meets all requirements of
20 subdivision (2) of this subsection.

21

22 If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's
23 real property tax liability is lower than such liability in the initial credit year, such tax year
24 shall be considered the eligible taxpayer's initial credit year for all subsequent tax years. This
25 provision shall not apply if an eligible taxpayer's real property tax liability is lower than such
26 liability in the taxpayer's initial credit year solely due to a reduction in a property tax levy
27 made pursuant to section 321.554.

28 2. (1) Any county authorized to impose a property tax ~~may~~ **shall** grant a property
29 tax credit to **all** eligible taxpayers residing in such county **for certain increases to such**
30 **taxpayer's real property tax liability** in an amount equal to the taxpayer's eligible credit
31 amount, provided that:

32 (a) Such county adopts an ordinance authorizing such credit; or

33 (b) a. A petition in support of a referendum on such a credit is signed by at least five
34 percent of the registered voters of such county voting in the last gubernatorial election and the
35 petition is delivered to the governing body of the county, which shall subsequently hold a
36 referendum on such credit.

37 b. The ballot of submission for the question submitted to the voters pursuant to
38 paragraph (b) of this subdivision shall be in substantially the following form:

75 **"real property tax" includes, but is not limited to, the following levies on an eligible**
76 **taxpayer's homestead by a county or a political subdivision within such county:**

77 (1) **A tax levy for debt service;**

78 (2) **A tax levy for operating purposes or operating expenses;**

79 (3) **A tax levy for capital improvements or capital projects;**

80 (4) **A special assessment or special tax levy; and**

81 (5) **Any other real property tax levied for any purpose.**

82 **6. Nothing in this section shall be construed to prevent an eligible taxpayer from**
83 **appealing an assessment.**

137.1055. 1. For the purposes of this section, the following terms shall mean:

2 (1) "County", a five percent county or a zero percent county;

3 (2) "Five percent county":

4 (a) Any county with more than forty thousand but fewer than fifty thousand
5 inhabitants and with a county seat with more than fourteen thousand but fewer than eighteen
6 thousand inhabitants;

7 (b) Any county with more than five thousand but fewer than six thousand inhabitants
8 and with a county seat with fewer than nine hundred inhabitants;

9 (c) Any county with more than twenty-five thousand but fewer than thirty thousand
10 inhabitants and with a county seat with more than eight thousand but fewer than twelve
11 thousand inhabitants;

12 (d) Any county with more than twelve thousand five hundred but fewer than fourteen
13 thousand inhabitants and with a county seat with more than five thousand but fewer than six
14 thousand inhabitants;

15 (e) Any county with more than fifteen thousand seven hundred but fewer than
16 seventeen thousand six hundred inhabitants and with a county seat with more than two
17 thousand but fewer than three thousand inhabitants;

18 (f) Any county with more than eight thousand but fewer than eight thousand nine
19 hundred inhabitants and with a county seat with more than six hundred seventy but fewer than
20 seven hundred thirty inhabitants;

21 (g) Any county with more than fourteen thousand but fewer than fifteen thousand
22 seven hundred inhabitants and with a county seat with more than five thousand five hundred
23 but fewer than eight thousand inhabitants;

24 (h) Any county with more than nine thousand nine hundred but fewer than eleven
25 thousand inhabitants and with a county seat with more than one thousand five hundred but
26 fewer than two thousand five hundred inhabitants;

27 (i) Any county with more than twenty-five thousand but fewer than thirty thousand
28 inhabitants and with a county seat with more than five hundred but fewer than two thousand
29 five hundred inhabitants;

30 (j) Any county with more than nine thousand nine hundred but fewer than eleven
31 thousand inhabitants and with a county seat with more than three hundred but fewer than six
32 hundred inhabitants;

33 (k) Any county with more than seventeen thousand six hundred but fewer than
34 nineteen thousand inhabitants and with a county seat with more than five thousand fifty but
35 fewer than seven thousand inhabitants;

36 (l) Any county with more than five thousand but fewer than six thousand inhabitants
37 and with a county seat with more than nine hundred but fewer than one thousand six hundred
38 inhabitants;

39 (m) Any county with more than eight thousand but fewer than eight thousand nine
40 hundred inhabitants and with a county seat with fewer than three hundred inhabitants;

41 (n) Any county with more than eight thousand but fewer than eight thousand nine
42 hundred inhabitants and with a county seat with more than three thousand three hundred but
43 fewer than five thousand inhabitants;

44 (o) Any county with more than seven thousand but fewer than eight thousand
45 inhabitants and with a county seat with fewer than four hundred eighty inhabitants;

46 (p) Any county with more than nineteen thousand but fewer than twenty-two
47 thousand inhabitants and with a county seat with more than two thousand two hundred twenty
48 but fewer than two thousand five hundred inhabitants;

49 (q) Any county with more than eight thousand but fewer than eight thousand nine
50 hundred inhabitants and with a county seat with more than one thousand three hundred but
51 fewer than two thousand inhabitants;

52 (r) Any county with more than eleven thousand but fewer than twelve thousand five
53 hundred inhabitants and with a county seat with more than one thousand but fewer than two
54 thousand inhabitants;

55 (s) Any county with more than six thousand but fewer than seven thousand
56 inhabitants and with a county seat with more than one thousand but fewer than one thousand
57 eight hundred inhabitants;

58 (t) Any county with more than eight thousand nine hundred but fewer than nine
59 thousand nine hundred inhabitants and with a county seat with more than five thousand but
60 fewer than six thousand inhabitants;

61 (u) Any county with more than eight thousand but fewer than eight thousand nine
62 hundred inhabitants and with a county seat with more than two thousand but fewer than three
63 thousand three hundred inhabitants;

64 (v) Any county with more than four thousand but fewer than four thousand five
65 hundred inhabitants and with a county seat with more than eight hundred inhabitants;

66 (w) Any county with more than eleven thousand but fewer than twelve thousand five
67 hundred inhabitants and with a county seat with more than one hundred but fewer than five
68 hundred inhabitants;

69 (x) Any county with more than fourteen thousand but fewer than fifteen thousand
70 seven hundred inhabitants and with a county seat with more than eight thousand but fewer
71 than ten thousand inhabitants;

72 (y) Any county with more than two thousand but fewer than three thousand six
73 hundred inhabitants;

74 (z) Any county with more than nineteen thousand but fewer than twenty-two
75 thousand inhabitants and with a county seat with more than ten thousand but fewer than
76 thirteen thousand inhabitants;

77 (aa) Any county with more than five thousand but fewer than six thousand inhabitants
78 and with a county seat with more than one thousand six hundred but fewer than two thousand
79 six hundred inhabitants;

80 (bb) Any county with fewer than two thousand inhabitants;

81 (cc) Any county with more than nineteen thousand but fewer than twenty-two
82 thousand inhabitants and with a county seat with more than one thousand but fewer than two
83 thousand two hundred twenty inhabitants;

84 (dd) Any county with more than fourteen thousand but fewer than fifteen thousand
85 seven hundred inhabitants and with a county seat with more than one thousand but fewer than
86 two thousand inhabitants;

87 (ee) Any county with more than fifteen thousand seven hundred but fewer than
88 seventeen thousand six hundred inhabitants and with a county seat with more than three
89 thousand but fewer than three thousand six hundred inhabitants;

90 (ff) Any county with more than nineteen thousand but fewer than twenty-two
91 thousand inhabitants and with a county seat with more than eight thousand five hundred but
92 fewer than ten thousand inhabitants;

93 (gg) Any county with more than eight thousand but fewer than eight thousand nine
94 hundred inhabitants and with a county seat with more than six hundred but fewer than six
95 hundred seventy inhabitants;

96 (hh) Any county with more than forty thousand but fewer than fifty thousand
97 inhabitants and with a county seat with more than twenty-one thousand but fewer than thirty-
98 one thousand inhabitants;

99 (ii) Any county with more than thirty thousand but fewer than thirty-five thousand
100 inhabitants and with a county seat with more than nine thousand but fewer than thirteen
101 thousand inhabitants;

102 (jj) Any county with more than eight thousand nine hundred but fewer than nine
103 thousand nine hundred inhabitants and with a county seat with fewer than one thousand
104 inhabitants;

105 (kk) Any county with more than nineteen thousand but fewer than twenty-two
106 thousand inhabitants and with a county seat with more than six thousand but fewer than eight
107 thousand five hundred inhabitants;

108 (ll) Any county with more than fifteen thousand seven hundred but fewer than
109 seventeen thousand six hundred inhabitants and with a county seat with more than seven
110 thousand but fewer than nine thousand inhabitants;

111 (mm) Any county with more than twenty-two thousand but fewer than twenty-five
112 thousand inhabitants and with a county seat with more than twelve thousand five hundred but
113 fewer than sixteen thousand inhabitants;

114 (nn) Any county with more than thirty thousand but fewer than thirty-five thousand
115 inhabitants and with a county seat with more than three thousand eight hundred but fewer
116 than six thousand inhabitants;

117 (oo) Any county with more than twenty-two thousand but fewer than twenty-five
118 thousand inhabitants and with a county seat with more than five thousand but fewer than eight
119 thousand inhabitants;

120 (pp) Any county with more than twenty-two thousand but fewer than twenty-five
121 thousand inhabitants and with a county seat with more than one thousand four hundred but
122 fewer than one thousand nine hundred inhabitants;

123 (qq) Any county with more than sixty thousand but fewer than seventy thousand
124 inhabitants;

125 (rr) Any county with more than seventeen thousand six hundred but fewer than
126 nineteen thousand inhabitants and with a county seat with more than four thousand but fewer
127 than five thousand fifty inhabitants;

128 (ss) Any county with more than twenty-two thousand but fewer than twenty-five
129 thousand inhabitants and with a county seat with more than two thousand three hundred but
130 fewer than four thousand inhabitants;

131 (tt) Any county with more than one hundred thousand but fewer than one hundred
132 twenty thousand inhabitants and with a county seat with more than four thousand but fewer
133 than six thousand inhabitants;

134 (uu) Any county with more than eighty thousand but fewer than one hundred
135 thousand inhabitants and with a county seat with more than seventy thousand but fewer than
136 eighty thousand inhabitants;

137 (vv) Any county with more than twenty-five thousand but fewer than thirty thousand
138 inhabitants and with a county seat with more than fourteen thousand but fewer than twenty
139 thousand inhabitants;

140 (ww) Any county with more than twenty-two thousand but fewer than twenty-five
141 thousand inhabitants and with a county seat with more than nine thousand but fewer than
142 twelve thousand five hundred inhabitants;

143 (xx) Any county with more than six thousand but fewer than seven thousand
144 inhabitants and with a county seat with more than one thousand eight hundred but fewer than
145 two thousand five hundred inhabitants;

146 (yy) Any county with more than three thousand six hundred but fewer than four
147 thousand inhabitants;

148 (zz) Any county with more than nine thousand nine hundred but fewer than eleven
149 thousand inhabitants and with a county seat with fewer than two hundred inhabitants;

150 (aaa) Any county with more than fourteen thousand but fewer than fifteen thousand
151 seven hundred inhabitants and with a county seat with more than four thousand nine hundred
152 but fewer than five thousand five hundred inhabitants;

153 (bbb) Any county with more than twenty-five thousand but fewer than thirty thousand
154 inhabitants and with a county seat with more than two thousand five hundred but fewer than
155 six thousand inhabitants;

156 (ccc) Any county with more than eight thousand but fewer than eight thousand nine
157 hundred inhabitants and with a county seat with more than eight hundred but fewer than one
158 thousand three hundred inhabitants;

159 (ddd) Any county with more than four thousand five hundred but fewer than five
160 thousand inhabitants and with a county seat with more than one thousand seven hundred
161 thirty-three inhabitants;

162 (eee) Any county with more than nine thousand nine hundred but fewer than eleven
163 thousand inhabitants and with a county seat with more than six hundred but fewer than one
164 thousand inhabitants;

165 (fff) Any county with more than twenty-two thousand but fewer than twenty-five
166 thousand inhabitants and with a county seat with more than nine hundred but fewer than one
167 thousand four hundred inhabitants;

168 (ggg) Any county with more than four thousand but fewer than four thousand five
169 hundred inhabitants and with a county seat with fewer than eight hundred inhabitants;

170 (hhh) Any county with more than four thousand five hundred but fewer than five
171 thousand inhabitants and with a county seat with fewer than one thousand seven hundred
172 thirty-three inhabitants;

173 (iii) Any county with more than six thousand but fewer than seven thousand
174 inhabitants and with a county seat with more than four hundred but fewer than one thousand
175 inhabitants;

176 (jjj) Any county with more than one hundred twenty thousand but fewer than one
177 hundred fifty thousand inhabitants;

178 (kkk) Any county with more than fifty thousand but fewer than sixty thousand
179 inhabitants and with a county seat with more than ten thousand but fewer than twelve
180 thousand six hundred inhabitants;

181 (lll) Any county with more than nine thousand nine hundred but fewer than eleven
182 thousand inhabitants and with a county seat with more than one thousand but fewer than one
183 thousand five hundred inhabitants;

184 (mmm) Any county with more than eighty thousand but fewer than one hundred
185 thousand inhabitants and with a county seat with more than thirteen thousand but fewer than
186 seventeen thousand inhabitants;

187 (nnn) Any county with more than eight thousand nine hundred but fewer than nine
188 thousand nine hundred inhabitants and with a county seat with more than one thousand but
189 fewer than two thousand inhabitants;

190 (ooo) Any county with more than twelve thousand five hundred but fewer than
191 fourteen thousand inhabitants and with a county seat with more than four thousand but fewer
192 than five thousand inhabitants;

193 (ppp) Any county with more than seventeen thousand six hundred but fewer than
194 nineteen thousand inhabitants and with a county seat with more than eight thousand but fewer
195 than ten thousand inhabitants;

196 (qqq) Any county with more than six thousand but fewer than seven thousand
197 inhabitants and with a county seat with fewer than three hundred inhabitants;

198 (rrr) Any county with more than thirty-five thousand but fewer than forty thousand
199 inhabitants and with a county seat with more than five hundred but fewer than two thousand
200 inhabitants;

201 (sss) Any county with more than fifteen thousand seven hundred but fewer than
202 seventeen thousand six hundred inhabitants and with a county seat with more than four
203 thousand two hundred ten but fewer than six thousand inhabitants;

204 (ttt) Any county with more than forty thousand but fewer than fifty thousand
205 inhabitants and with a county seat with more than ten thousand but fewer than fourteen
206 thousand inhabitants;

207 (uuu) Any county with more than fifty thousand but fewer than sixty thousand
208 inhabitants and with a county seat with more than twelve thousand six hundred but fewer than
209 fifteen thousand inhabitants;

210 (vvv) Any county with more than eleven thousand but fewer than twelve thousand
211 five hundred inhabitants and with a county seat with more than two thousand but fewer than
212 two thousand eight hundred fifty inhabitants;

213 (www) Any county with more than fifteen thousand seven hundred but fewer than
214 seventeen thousand six hundred inhabitants and with a county seat with more than three
215 thousand six hundred but fewer than four thousand two hundred ten inhabitants;

216 (3) "Eligible credit amount", the difference between an eligible taxpayer's real
217 property tax liability on such taxpayer's homestead for a given tax year, minus the real
218 property tax liability on such homestead in the eligible taxpayer's initial credit year, provided
219 that, for five percent counties, the real property tax liability on an eligible taxpayer's
220 homestead as determined in the taxpayer's initial credit year may be increased by no more
221 than five percent per year or the percent increase in the Consumer Price Index for All Urban
222 Consumers, as published by the Bureau of Labor Statistics, whichever is ~~greater~~ **lower**, and
223 for zero percent counties, the real property tax liability on an eligible taxpayer's homestead
224 shall not be increased above the liability incurred during the initial credit year. For all
225 counties, an eligible taxpayer's real property tax liability shall be increased to reflect any
226 increase in tax liability derived from any new property tax levy or an increase in an existing
227 property tax levy approved by the voters subsequent to an eligible taxpayer's initial credit
228 year, provided that, for five percent counties, such increase shall not be considered for the
229 purposes of calculating the allowable increase in an eligible taxpayer's real property tax
230 liability as provided in this subdivision;

231 (4) "Eligible taxpayer", a Missouri resident who:

232 (a) Is an owner of record of a homestead or has a legal or equitable interest in such
233 property as evidenced by a written instrument; and

234 (b) Is liable for the payment of real property taxes on such homestead;

235 (5) "Homestead", real property actually occupied by an eligible taxpayer as the
236 primary residence. An eligible taxpayer shall not claim more than one primary residence;

237 (6) "Initial credit year", the 2024 tax year.

238

239 If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's
240 real property tax liability is lower than such liability in the initial credit year, such tax year
241 shall be considered the eligible taxpayer's initial credit year for all subsequent tax years;

242 (7) "Zero percent county":

- 243 (a) Any county with more than one hundred thousand but fewer than one hundred
244 twenty thousand inhabitants and with a county seat with more than nine thousand but fewer
245 than eleven thousand inhabitants;
- 246 (b) Any county with more than fifty thousand but fewer than sixty thousand
247 inhabitants and with a county seat with more than seventeen thousand but fewer than twenty-
248 one thousand inhabitants;
- 249 (c) Any county with more than one hundred thousand but fewer than one hundred
250 twenty thousand inhabitants and with a county seat with more than twelve thousand but fewer
251 than fourteen thousand inhabitants;
- 252 (d) Any county with more than fourteen thousand but fewer than fifteen thousand
253 seven hundred inhabitants and with a county seat with more than two thousand but fewer than
254 three thousand inhabitants;
- 255 (e) Any county with more than twelve thousand five hundred but fewer than fourteen
256 thousand inhabitants and with a county seat with more than one thousand but fewer than two
257 thousand inhabitants;
- 258 (f) Any county with more than thirty-five thousand but fewer than forty thousand
259 inhabitants and with a county seat with more than eight thousand but fewer than ten thousand
260 inhabitants;
- 261 (g) Any county with more than two hundred thousand but fewer than two hundred
262 thirty thousand inhabitants;
- 263 (h) Any county with more than eleven thousand but fewer than twelve thousand five
264 hundred inhabitants and with a county seat with more than two thousand eight hundred fifty
265 but fewer than four thousand inhabitants;
- 266 (i) Any county with more than thirty-five thousand but fewer than forty thousand
267 inhabitants and with a county seat with more than ten thousand but fewer than fourteen
268 thousand inhabitants;
- 269 (j) Any county with more than eight thousand but fewer than eight thousand nine
270 hundred inhabitants and with a county seat with more than seven hundred thirty but fewer
271 than eight hundred inhabitants;
- 272 (k) Any county with more than seven thousand but fewer than eight thousand
273 inhabitants and with a county seat with more than four hundred eighty but fewer than one
274 thousand inhabitants;
- 275 (l) Any county with more than thirty thousand but fewer than thirty-five thousand
276 inhabitants and with a county seat with more than two hundred but fewer than nine hundred
277 inhabitants;

278 (m) Any county with more than fifty thousand but fewer than sixty thousand
279 inhabitants and with a county seat with more than one thousand but fewer than four thousand
280 inhabitants;

281 (n) Any county with more than twenty-two thousand but fewer than twenty-five
282 thousand inhabitants and with a county seat with more than one thousand nine hundred but
283 fewer than two thousand three hundred inhabitants;

284 (o) Any county with more than thirty thousand but fewer than thirty-five thousand
285 inhabitants and with a county seat with more than two thousand but fewer than three thousand
286 eight hundred inhabitants;

287 (p) Any county with more than eighty thousand but fewer than one hundred thousand
288 inhabitants and with a county seat with more than twenty thousand but fewer than twenty-five
289 thousand inhabitants;

290 (q) Any county with more than thirty-five thousand but fewer than forty thousand
291 inhabitants and with a county seat with more than two thousand but fewer than five thousand
292 inhabitants;

293 (r) Any county with more than twenty-two thousand but fewer than twenty-five
294 thousand inhabitants and with a county seat with more than five hundred but fewer than nine
295 hundred inhabitants;

296 (s) Any county with more than four hundred thousand but fewer than five hundred
297 thousand inhabitants;

298 (t) Any county with more than eleven thousand but fewer than twelve thousand five
299 hundred inhabitants and with a county seat with more than four thousand but fewer than five
300 thousand inhabitants;

301 (u) Any county with more than seven thousand but fewer than eight thousand
302 inhabitants and with a county seat with more than one thousand but fewer than two thousand
303 inhabitants;

304 (v) Any county with more than thirty-five thousand but fewer than forty thousand
305 inhabitants and with a county seat with more than five thousand but fewer than eight thousand
306 inhabitants.

307 2. By no later than the municipal election in April 2026, a county shall place on the
308 ballot a question of whether to grant a property tax credit pursuant to this section to eligible
309 taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount.
310 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
311 favor of the proposal, then the credit shall be in effect and the county shall grant such property
312 tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer's
313 eligible credit amount.

314 3. (1) A county granting a credit pursuant to this section shall apply such credit when
315 calculating the eligible taxpayer's property tax liability for the tax year. The amount of the
316 credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county
317 collector. The county governing body may adopt reasonable procedures in order to carry out
318 the purposes and intent of this section, provided that the county shall not adopt any procedure
319 that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in
320 this section.

321 (2) If an eligible taxpayer makes new construction and improvements to such eligible
322 taxpayer's homestead, the real property tax liability for the taxpayer's initial credit year shall
323 be increased to reflect the real property tax liability attributable to such new construction and
324 improvements.

325 (3) If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which
326 such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit
327 year, then the real property tax liability for the taxpayer's initial credit year shall be increased
328 to reflect the real property tax liability owed to the annexing taxing jurisdiction.

329 4. For the purposes of calculating property tax levies pursuant to section 137.073, the
330 total amount of credits authorized by a county pursuant to this section shall be considered tax
331 revenue, as such term is defined in section 137.073, actually received.

332 5. A county granting a tax credit pursuant to this section shall notify each political
333 subdivision within such county of the total credit amount applicable to such political
334 subdivision by no later than November thirtieth of each year.

335 6. No taxpayer shall be authorized to claim a property tax credit pursuant to this
336 section and section 137.1050 for the same homestead.

139.053. 1. The governing body of any county~~[-excluding township counties,]~~ may
2 by ordinance or order provide for the payment of all or any part of current real and personal
3 property taxes which are owed, at the option of the taxpayer, on an annual, semiannual or
4 quarterly basis at such times as determined by such governing body.

5 2. The ordinance shall provide the method by which the amount of property taxes
6 owed for the current tax year in which the payments are to be made shall be estimated. The
7 collector shall submit to the governing body the procedures by which taxes will be collected
8 pursuant to the ordinance or order. The estimate shall be based on the previous tax year's
9 liability. A taxpayer's payment schedule shall be based on the estimate divided by the number
10 of pay periods in which payments are to be made. The taxpayer shall at the end of the tax
11 year pay any amounts owed in excess of the estimate for such year. The county shall at the
12 end of the tax year refund to the taxpayer any amounts paid in excess of the property tax owed
13 for such year. No interest shall be paid by the county on excess amounts owed to the

14 taxpayer. Any refund paid the taxpayer pursuant to this subsection shall be an amount paid by
15 the county only once in a calendar year.

16 3. If a taxpayer fails to make an installment payment of a portion of the real or
17 personal property taxes owed to the county, then such county may charge the taxpayer interest
18 on the amount of property taxes still owed for that year.

19 4. Any governing body enacting the ordinance or order specified in this section shall
20 first agree to provide the county collector with reasonable and necessary funds to implement
21 the ordinance or order.

22 5. Subsection 1 of this section shall not apply to payment for real property taxes by
23 financial institutions, as defined in section 381.410, who pay tax obligations which they
24 service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal
25 Regulation, as amended.

163.021. 1. A school district shall receive state aid for its education program only if
2 it:

3 (1) Provides for at least a minimum school term as provided in section 171.031.
4 When the aggregate hours lost in a term due to inclement weather decreases the total hours of
5 the school term below the required minimum number of hours by more than twelve hours for
6 all-day students or six hours for one-half-day kindergarten students, all such hours below the
7 minimum must be made up as provided in section 171.033;

8 (2) Maintains adequate and accurate records of attendance, personnel and finances, as
9 required by the state board of education, which shall include the preparation of a financial
10 statement which shall be submitted to the state board of education the same as required by the
11 provisions of section 165.111 for districts;

12 (3) Levies an operating levy for school purposes of not less than one dollar and
13 twenty-five cents after all adjustments and reductions on each one hundred dollars assessed
14 valuation of the district; and

15 (4) Computes average daily attendance as defined in subdivision (2) of section
16 163.011 as modified by section 171.031. Whenever there has existed within the district an
17 infectious disease, contagion, epidemic, plague or similar condition whereby the school
18 attendance is substantially reduced for an extended period in any school year, the
19 apportionment of school funds and all other distribution of school moneys shall be made
20 on the basis of the school year next preceding the year in which such condition existed.

21 2. **(1)** For the 2006-07 school year and thereafter, no school district shall receive
22 more state aid, as calculated under subsections 1 and 2 of section 163.031, for its education
23 program, exclusive of categorical add-ons, than it received per weighted average daily
24 attendance for the school year 2005-06 from the foundation formula, line 14, gifted, remedial
25 reading, exceptional pupil aid, fair share, and free textbook payment amounts, unless it has an

26 operating levy for school purposes, as determined pursuant to section 163.011, of not less
27 than:

28 **(a) For school years ending on or before June 30, 2026,** two dollars and seventy-
29 five cents after all adjustments and reductions; **and**

30 **(b) For the 2026-27 school year and all subsequent school years, one dollar and**
31 **fifty cents after all adjustments and reductions.**

32 **(2)** Any district which is required, pursuant to Article X, Section 22 of the Missouri
33 Constitution, to reduce its operating levy below the minimum tax rate otherwise required
34 under this subsection shall not be construed to be in violation of this subsection for making
35 such tax rate reduction.

36 **(3)** Pursuant to Section 10(c) of Article X of the state constitution, a school district
37 may levy the operating levy for school purposes required by this subsection less all
38 adjustments required pursuant to Article X, Section 22 of the Missouri Constitution if such
39 rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year.

40 **(4)** Nothing in this section shall be construed to mean that a school district is
41 guaranteed to receive an amount not less than the amount the school district received per
42 eligible pupil for the school year 1990-91.

43 **(5)** The provisions of this subsection shall not apply to any school district located in a
44 county of the second classification which has a nuclear power plant located in such district or
45 to any school district located in a county of the third classification which has an electric
46 power generation unit with a rated generating capacity of more than one hundred fifty
47 megawatts which is owned or operated or both by a rural electric cooperative except that such
48 school districts may levy for current school purposes and capital projects an operating levy
49 not to exceed two dollars and seventy-five cents less all adjustments required pursuant to
50 Article X, Section 22 of the Missouri Constitution.

51 3. No school district shall receive more state aid, as calculated in section 163.031, for
52 its education program, exclusive of categorical add-ons, than it received per eligible pupil for
53 the school year 1993-94, if the state board of education determines that the district was not in
54 compliance in the preceding school year with the requirements of section 163.172, until such
55 time as the board determines that the district is again in compliance with the requirements of
56 section 163.172.

57 4. No school district shall receive state aid, pursuant to section 163.031, if such
58 district was not in compliance, during the preceding school year, with the requirement,
59 established pursuant to section 160.530 to allocate revenue to the professional development
60 committee of the district.

61 5. No school district shall receive more state aid, as calculated in subsections 1 and 2
62 of section 163.031, for its education program, exclusive of categorical add-ons, than it

63 received per weighted average daily attendance for the school year 2005-06 from the
64 foundation formula, line 14, gifted, remedial reading, exceptional pupil aid, fair share, and
65 free textbook payment amounts, if the district did not comply in the preceding school year
66 with the requirements of subsection 5 of section 163.031.

67 6. Any school district that levies an operating levy for school purposes that is less
68 than the performance levy, as such term is defined in section 163.011, shall provide written
69 notice to the department of elementary and secondary education asserting that the district is
70 providing an adequate education to the students of such district. If a school district asserts
71 that it is not providing an adequate education to its students, such inadequacy shall be deemed
72 to be a result of insufficient local effort. The provisions of this subsection shall not apply to
73 any special district established under sections 162.815 to 162.940.

182.015. 1. In addition to the provisions of section 182.010, the county commission
2 of any county of the state may establish by its order a county library district without a petition
3 or submission to the voters as provided in section 182.010, provided such district conforms
4 otherwise to the provisions of that section and does not include any part of a regional library
5 system established pursuant to other provisions of this chapter. In the event a district is so
6 established, the county commission shall propose an annual rate of taxation within the
7 limitations prescribed by section 182.010, which proposal shall be submitted to a vote of the
8 people in the same manner as though the district were formed under the provisions of that
9 section.

10 2. Where the county library district of any county is not operating a library within
11 such county, the county commission may divide the county library district into subdistricts.
12 In the event the subdistricts are established, the county commission shall propose an annual
13 rate of taxation, which proposal shall be submitted to a vote of the people residing in the
14 subdistrict in the same manner as provided for in section 182.010. If a majority of the votes
15 cast on the question are for the tax as submitted, the tax shall be levied and collected on
16 property within the subdistrict in the same manner as other county library taxes are levied and
17 collected pursuant to section 182.020. Such funds shall be used to provide library services in
18 the subdistrict of the county library district.

19 3. Where a tax has not been approved by the voters within a five-year period from the
20 establishment of a library district, such library district shall be dissolved.

21 4. (1) The boundaries of any subdistrict established under this section in any county
22 may be expanded as provided in this subsection. Whenever not less than ten percent of
23 registered voters residing in an area in such county adjacent to an existing subdistrict desire to
24 be annexed into the subdistrict, such registered voters shall file a petition with the governing
25 body of the county requesting, subject to the official approval of the existing county library
26 board, the expansion of the subdistrict. The petition shall contain the following information:

27 (a) The name and residence of each petitioner; and
28 (b) A specific description of the proposed subdistrict boundaries, including a map
29 illustrating the boundaries.

30 (2) Upon the filing of a petition under this subsection, subject to the official approval
31 of the existing county library board, the governing body of the county may, by resolution,
32 approve the expansion of the subdistrict. Any resolution to expand such subdistrict adopted
33 by the governing body of the county shall contain the following information:

34 (a) A description of the proposed boundaries of the subdistrict;

35 (b) The time and place of a hearing to be held to consider expansion of the subdistrict;
36 and

37 (c) The rate of tax to be imposed in the area of expansion and voted on within the
38 proposed subdistrict, if any.

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40 Following the hearing required in this subsection, if the existing library board approves the
41 expansion, and if the governing body of the county determines that expansion is in the best
42 interest of the current subdistrict, then the governing body may, by order or ordinance,
43 provide for the expansion of the subdistrict and for any imposition of the existing subdistrict
44 tax rate within the area of expansion. The order or ordinance shall not become effective
45 unless the governing body of the county submits to the voters residing within the proposed
46 subdistrict, at a [state] general[, primary, or special] election, a proposal to authorize the
47 governing body of the county to expand the boundaries of the subdistrict and, if necessary, to
48 impose the existing subdistrict tax rate within the area of expansion. If a majority of the votes
49 cast on the question by the qualified voters voting thereon and residing in the existing
50 subdistrict and a majority of the votes cast on the question by the qualified voters voting
51 thereon and residing in the area proposed to be annexed into the subdistrict are in favor of the
52 question, then the expansion of the subdistrict and the imposition of the tax within the area of
53 expansion shall become effective on the first day of the second calendar quarter immediately
54 following the vote. If a majority of the votes cast on the question by the qualified voters
55 voting thereon in either the existing subdistrict or in the area proposed to be annexed into the
56 subdistrict are opposed to the question, then the expansion of the subdistrict and the
57 imposition of the tax shall not become effective unless and until the question is resubmitted
58 under this subsection to the qualified voters and such question is approved by the required
59 majorities of the qualified voters voting on the question under this subsection.

60 (3) The governing body of any county that has expanded subdistrict boundaries or
61 imposed a tax increase authorized in this subsection may submit the question of repeal of the
62 expansion of boundaries and the accompanying imposition of the tax in the area of expansion
63 to the voters of the subdistrict on [~~any date available for elections for the county~~] a **general**

64 **election day.** If a majority of the votes cast on the question by the qualified voters voting
 65 thereon are in favor of repeal, that repeal shall become effective on December thirty-first of
 66 the calendar year in which such repeal was approved. If a majority of the votes cast on the
 67 question by the qualified voters voting thereon are opposed to the repeal, then the expansion
 68 of boundaries and the imposition of the tax as authorized in this subsection shall remain
 69 effective until the question is resubmitted under this subsection to the qualified voters and the
 70 repeal is approved by a majority of the qualified voters voting on the question.

71 (4) Whenever the governing body of any county that has expanded subdistrict
 72 boundaries or imposed a tax as authorized in this subsection receives a petition, signed by ten
 73 percent of the registered voters of the library subdistrict, calling for an election to repeal the
 74 expansion of boundaries and the accompanying imposition of the tax in the area of expansion
 75 under this subsection, the governing body shall submit to the voters of the subdistrict **on a**
 76 **general election day** a proposal to repeal the expansion and the accompanying imposition of
 77 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon
 78 are in favor of the repeal, the repeal shall become effective on December thirty-first of the
 79 calendar year in which such repeal was approved. If a majority of the votes cast on the
 80 question by the qualified voters voting thereon are opposed to the repeal, then the expansion
 81 of boundaries and the imposition of the tax as authorized in this subsection shall remain
 82 effective until the question is resubmitted under this subsection to the qualified voters and the
 83 repeal is approved by a majority of the qualified voters voting on the question.

184.351. 1. The board of directors of any metropolitan zoological park and museum
 2 district, as established pursuant to the provisions of sections 184.350 to 184.384, on behalf of
 3 the district may request the election officials of any city and county containing all or part of
 4 such district to submit a proposition to increase the maximum tax rate for the St. Louis
 5 Science Center subdistrict set in section 184.350, to the qualified voters of such district at any
 6 general [~~or primary or special~~] election. Such election officials shall give legal notice as
 7 provided in chapter 115.

8 2. Such proposition shall be submitted to the voters in substantially the following
 9 form at such election:

10 Shall the Zoological Park and Museum District of the City of _____
 11 and County of _____ be authorized to increase the St. Louis Science
 12 Center Subdistrict to a tax rate not in excess of six cents on each \$100
 13 of assessed valuation of taxable property within the district for the
 14 purpose of operating, maintaining and otherwise financially supporting
 15 the subdistrict? The tax rate shall be set annually by the board based on
 16 the budget submitted by the St. Louis Science Center and approved by

17 the board. This rate shall replace the present tax rate of _____ cent for
18 the St. Louis Science Center Subdistrict.

19 YES NO

20 3. In the event that a majority of the voters voting on such proposition in such city and
21 the majority of voters voting on such proposition in such county at such election cast votes
22 "YES" for the proposition, then the tax rate for such subdistrict shall be deemed in full force
23 and effect as of the first day of the second month following the election. The results of the
24 aforesaid election shall be certified by the election officials of such city and county,
25 respectively, to the respective chief executive officers of such city and county not less than
26 thirty days after the day on which such election was held. All costs of the election shall be
27 paid as provided by sections 115.063 and 115.065. In the event the proposition shall fail to
28 receive a majority of the votes "YES" in either the city or the county, then such proposition
29 shall not be resubmitted at any election held within one year of the date of the election at
30 which such proposition was rejected.

184.357. 1. The board of directors of any metropolitan zoological park and museum
2 district as established pursuant to the provisions of sections 184.350 to 184.384, on behalf of
3 the district, may request the election officials of any city and county of such district to submit
4 a proposition or propositions to increase the tax rate for the zoological park subdistrict and the
5 art museum subdistrict set in section 184.350 and to increase the rate for the botanical garden
6 subdistrict set in section 184.353 to the qualified voters of such district at any general;
7 ~~primary or special~~ election. Such election officials, upon receipt of such request in the form
8 of a verified resolution or resolutions approved by the majority of the members of such
9 district board of directors, shall set the date of such election and give notice of such election
10 as provided by sections 115.063 and 115.065.

11 2. Such proposition or propositions shall be jointly or severally submitted to the
12 voters in substantially the following form at such election:

13 (1) Shall the Metropolitan Zoological Park and Museum District of the
14 City of _____ and County of _____ be authorized to increase the tax
15 rate for the zoological park subdistrict up to the maximum tax rate of
16 eight cents, or any percent thereof, on each \$100 of assessed valuation
17 of taxable property within the district for the purpose of operating,
18 maintaining and otherwise financially supporting the subdistrict? The
19 tax rate shall be set annually by the board based on the budget
20 submitted by the zoological park subdistrict and approved by the board.
21 This tax rate shall replace the present tax rate of _____ cents for the
22 zoological park subdistrict.

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YES NO

(2) Shall the Metropolitan Zoological Park and Museum District of the City of _____ and County of _____ be authorized to increase the tax rate for the art museum subdistrict up to the maximum tax rate of eight cents, or any percent thereof, on each \$100 of assessed valuation of taxable property within the district for the purpose of operating, maintaining and otherwise financially supporting the subdistrict and approved by the board? The tax rate shall be set annually by the board based on the budget submitted by the art museum subdistrict and approved by the board. This tax rate shall replace the present tax rate of _____ cents for the art museum subdistrict.

YES NO

(3) Shall the Metropolitan Zoological Park and Museum District of the City of _____ and County of _____ be authorized to increase the tax rate for the botanical garden subdistrict up to the maximum tax rate of six cents, or any percent thereof, on each \$100 of assessed valuation of taxable property within the district for the purpose of operating, maintaining and otherwise financially supporting the subdistrict and approved by the board? The tax rate shall be set annually by the board based on the budget submitted by the botanical garden subdistrict and approved by the board. This tax rate shall replace the present tax rate of _____ cents for the botanical garden subdistrict.

YES NO

(4) Shall the Metropolitan Zoological Park and Museum District of the City of _____ and County of _____ be authorized to increase the tax rate for the Missouri history museum subdistrict up to the maximum tax rate of six cents, or any percent thereof, on each \$100 of assessed valuation of taxable property within the district for the purpose of operating, maintaining, and otherwise financially supporting the subdistrict and approved by the board? The tax rate shall be set annually by the board based on the budget submitted by the Missouri history museum subdistrict and approved by the board. This tax rate shall replace the present tax rate of _____ cents for the Missouri history museum subdistrict.

YES NO

59 In the event that a majority of the voters voting on such proposition or propositions in such
 60 city and the majority of the voters voting on such proposition or propositions in such county
 61 cast votes "YES" on the proposition or propositions, then the tax rate for such subdistrict shall
 62 be deemed in full force and effect as of the first day of the second month following the
 63 election. The results of the aforesaid election shall be certified by the election officials of
 64 such city and county, respectively, to the respective chief executive officers of such city and
 65 county not less than thirty days after the day on which such election was held. The cost of the
 66 election shall be paid as provided by sections 115.063 and 115.065. In the event the
 67 proposition or propositions shall fail to receive a majority of the votes "YES" in either the city
 68 or the county, then the proposition or propositions shall not be resubmitted at any election
 69 held within one year of the date of the election the proposition or propositions were rejected.

184.359. 1. Notwithstanding any of the provisions of chapter 137, the board of
 2 directors of any metropolitan zoological park and museum district, as established according to
 3 the provisions of sections 184.350 to 184.384, on behalf of such district, may request the
 4 election officials of any city and county containing all or part of such district to submit to the
 5 qualified voters of such district at any [~~municipal, special, primary or~~] general election [~~or~~
 6 ~~elections~~] a referendum or referendums to permit or restore, in part, or, in whole, the tax rate
 7 or rates authorized for any subdistrict of such district from time to time under the provisions
 8 of sections 184.350 to 184.384.

9 2. Such proposal or proposals shall be submitted to the voters in substantially the
 10 following form at such election [~~or elections~~]:

11 Shall the Metropolitan Zoological Park and Museum District of the
 12 City of _____ and the County of _____ be authorized to increase the
 13 tax rate for the _____ Subdistrict to _____ cents on each \$100 of
 14 assessed valuation of taxable property within the District? This tax rate
 15 shall replace the present tax rate of _____ for the _____ Subdistrict.

16 YES NO

17 3. The proposed tax rate shall not exceed the maximum tax rate authorized by the
 18 voters from time to time pursuant to sections 184.350 to 184.384, prior to reduction or
 19 reductions in such rate following any reassessment pursuant to chapter 137.

20 4. In the event that a majority of the voters voting thereon in such city and a majority
 21 of the voters voting thereon in such county cast votes in favor of the proposal or proposals,
 22 then the tax rate or rates for such subdistrict or subdistricts shall be deemed in full force and
 23 effect as of the first day of the second month following the election. The results of the
 24 election shall be certified by the election officials of such city and county, respectively, to
 25 such district not less than thirty days after the day of the election. The cost of the election
 26 shall be paid as provided by sections 115.063 and 115.065. In the event any proposal shall

27 fail to receive a majority of the "YES" votes in either the city or the county, then such
28 proposal shall not be resubmitted at any election held within one year of the date of the
29 election on which such proposal was rejected.

30 5. Such proposal or proposals to the qualified voters of the district may be submitted
31 by a verified resolution of the district board of directors to the respective election officials of
32 the city and county wherein the district is located.

184.604. 1. The board of directors of any metropolitan zoo district, as established
2 pursuant to the provisions of section 184.600, on behalf of the district may request the
3 election officials of the city to submit a proposition to increase the maximum tax rate for the
4 district set in section 184.600, to the qualified voters of such district at any general [~~or~~
5 ~~primary or special~~] election. Such election officials shall give legal notice as provided in
6 chapter 115.

7 2. Such proposition shall be submitted to the voters in substantially the following
8 form at such election:

9 Shall the Metropolitan Zoo District of the City of _____ be authorized
10 to increase the tax rate to an amount not to exceed _____ cents on
11 each one hundred dollars of assessed valuation of taxable property
12 within the district for the purpose of operating, maintaining and
13 otherwise financially supporting the district? This rate shall replace the
14 present tax rate of _____ cents for the Metropolitan Zoo District.

15 YES NO

16 3. In the event that a majority of the voters voting on such proposition in the district at
17 such election cast votes "YES" for the proposition, then the new tax rate for the district shall
18 be in full force and effect as of the first day of the year following the election. The results of
19 the election shall be certified by the election officials of the city not less than thirty days after
20 the day on which such election was held. In the event the proposition fails to receive a
21 majority of the votes "YES" in the district, then such proposition shall not be resubmitted at
22 any election held within one year of the date of the election at which such proposition was
23 rejected.

205.563. 1. The governing body of any city of the fourth classification with more
2 than two hundred but fewer than three hundred inhabitants and located in any county of the
3 second classification with more than forty-eight thousand two hundred but fewer than forty-
4 eight thousand three hundred inhabitants may impose, by order or ordinance, an annual real
5 property tax to fund the construction, operation, and maintenance of a community health
6 center. The tax authorized in this section shall not exceed thirty-five cents per year on each
7 one hundred dollars of assessed valuation on all taxable real property within the city. Any
8 such city may enter into an agreement or agreements with taxing jurisdictions located at least

9 partially within the incorporated limits of such city to levy the tax authorized under this
 10 section upon real property located within the jurisdiction of such district, but outside the
 11 incorporated limits of such city, provided that any taxing jurisdiction desiring to levy such tax
 12 shall first receive voter approval of such measure in the manner and form contained in this
 13 section. The tax authorized in this section shall be in addition to all other property taxes
 14 imposed by law, and shall be stated separately from all other charges and taxes.

15 2. No order or ordinance adopted under this section shall become effective unless the
 16 governing body of the city submits to the voters residing within such city at a ~~[state]~~ general[;
 17 ~~primary, or special]~~ election a proposal to authorize the city to impose a tax under this section.

18 3. The question shall be submitted in substantially the following form:

19 Shall the city of _____ and _____ district (if applicable) be
 20 authorized to impose a tax on owners of real property in an amount
 21 equal to _____ (insert amount not to exceed thirty-five cents) per one
 22 hundred dollars assessed valuation for the purpose of constructing,
 23 operating, and maintaining a community health center?

24 YES NO

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

28

29 If a majority of the votes cast on the question by the qualified voters voting thereon are in
 30 favor of the question, then the tax shall become effective in the tax year immediately
 31 following its approval. If a majority of the votes cast on the question by the qualified voters
 32 voting thereon are opposed to the question, then the tax shall not become effective unless and
 33 until the question is resubmitted under this section to the qualified voters and such question is
 34 approved by a majority of the qualified voters voting on the question.

35 4. The tax authorized under this section shall be levied and collected in the same
 36 manner as other real property taxes are levied and collected within the city.

37 5. The governing body of any city that has imposed a real property tax under this
 38 section may submit the question of repeal of the tax to the voters on any ~~[date available for~~
 39 ~~elections for the city]~~ **general election day**. If a majority of the votes cast on the question by
 40 the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on
 41 the first day of the tax year immediately following its approval. If a majority of the votes cast
 42 on the question by the qualified voters voting thereon are opposed to the repeal, then the tax
 43 shall remain effective until the question is resubmitted under this section to the qualified
 44 voters and the repeal is approved by a majority of the qualified voters voting on the question.

45 6. Whenever the governing body of any city that has imposed a real property tax
 46 under this section receives a petition, signed by a number of registered voters of the city equal
 47 to at least two percent of the number of registered voters of the city voting in the last
 48 gubernatorial election, calling for an election to repeal the tax, the governing body shall
 49 submit to the voters of such city **on a general election day** a proposal to repeal the tax. If a
 50 majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 51 the repeal, the repeal shall become effective on the first day of the tax year immediately
 52 following its approval. If a majority of the votes cast on the question by the qualified voters
 53 voting thereon are opposed to the repeal, then the tax shall remain effective until the question
 54 is resubmitted under this section to the qualified voters and the repeal is approved by a
 55 majority of the qualified voters voting on the question.

56 7. If the real property tax authorized under this section is repealed or terminated by
 57 any means, all funds collected under the tax shall continue to be used solely for the designated
 58 purposes.

205.979. 1. The board of trustees may request that the governing body of the county
 2 or counties request the election officials of any county or city not within a county containing
 3 all or part of such service area to submit to the qualified voters of such county, or city not
 4 within a county, at a general~~[, primary, or special]~~ election the proposition contained in
 5 subsection 3 of this section. Such election officials shall give legal notice at least sixty days
 6 prior to such general~~[, primary, or special]~~ election in at least two newspapers that such
 7 proposition shall be submitted at any general~~[, primary, or special]~~ election held for
 8 submission of the proposal. A request by the board of trustees for a proposition to be
 9 submitted to the voters as set out in this section shall be considered a request of the county, or
 10 city not within a county, for purposes of section 115.063.

11 2. The tax may not be levied to exceed forty cents per each one hundred dollars
 12 assessed valuation therefor.

13 3. The ballot to be used for voting on the proposition shall be substantially in the
 14 following form:

OFFICIAL BALLOT

(Check the one for which you wish to vote.)

Shall (name of county) establish a community mental health fund to
 establish, improve (and) (or) maintain a community mental health
 service, and for which the (county) shall levy a tax of (insert exact
 amount to be voted upon) cents per each one hundred dollars assessed
 valuation therefor?

YES

NO

23 4. The election shall be conducted and the vote canvassed in the same manner as
24 other county elections.

210.860. 1. The governing body of any county or city not within a county may, after
2 voter approval pursuant to this section, levy a tax not to exceed twenty-five cents on each one
3 hundred dollars of assessed valuation on taxable property in the county for the purpose of
4 providing counseling, family support, and temporary residential services to persons eighteen
5 years of age or less and those services described in section 210.861. The question shall be
6 submitted to the qualified voters of the county or city not within a county at a [~~county or state~~
7 general[, ~~primary or special~~] election upon the motion of the governing body of the county or
8 city not within a county or upon the petition of eight percent of the qualified voters of the
9 county determined on the basis of the number of votes cast for governor in such county or city
10 not within a county at the last gubernatorial election held prior to the filing of the petition.
11 The election officials of the county or city not within a county shall give legal notice as
12 provided in chapter 115. The question shall be submitted in substantially the following form:

13 Shall _____ County (City) be authorized to levy a tax of _____ cents
14 on each one hundred dollars of assessed valuation on taxable property
15 in the county (city) for the purpose of establishing a community
16 children's services fund for purposes of providing funds for counseling
17 and related services to children and youth in the county (city) eighteen
18 years of age or less and services which will promote healthy lifestyles
19 among children and youth and strengthen families?

20 YES NO

21
22 If a majority of the votes cast on the question by the qualified voters voting thereon are in
23 favor of the question, then the tax shall be levied and collected as otherwise provided by law.
24 If a majority of the votes cast on the question by the qualified voters voting thereon are
25 opposed to the question, then the tax shall not be levied unless and until the question is again
26 submitted to the qualified voters of the county or city not within a county and a majority of
27 such voters are in favor of such a tax, and not otherwise.

28 2. All revenues generated by the tax prescribed in this section shall be deposited in
29 the county treasury or, in a city not within a county, to the board established by law to
30 administer such fund to the credit of a special "Community Children's Services Fund" to
31 accomplish the purposes set out herein and shall be used for no other purpose. Such fund
32 shall be administered by and expended only upon approval by a board of directors,
33 established pursuant to section 210.861.

233.510. 1. The commissioners of any special road subdistrict may levy, if four-
2 sevenths of the voters of the subdistrict voting thereon approve, a tax on all taxable property

3 in the subdistrict, the proceeds of which to be used for the support of the subdistrict, including
 4 the payment of bonds issued under section 233.513. The proposition to levy the tax
 5 authorized by this section may be submitted by the commissioners at the next annual election
 6 of the members of the commission or at any [~~regularly scheduled primary or~~] general election
 7 [~~or at a special election called for the purpose~~]. A separate ballot containing the question
 8 shall read as follows:

9 Shall the commissioners of the _____ Special Road Subdistrict be
 10 authorized to levy a tax of _____ cents on the one hundred dollars
 11 assessed valuation to provide funds for the support of the subdistrict?

12 FOR THE PROPOSITION

13 AGAINST THE PROPOSITION

14 (Place an X in the square opposite the one for which you wish to vote.)

15

16 If four-sevenths of the qualified voters casting votes thereon be in favor of the question, the
 17 commissioners shall levy a tax in accordance with the provisions of this section, but if four-
 18 sevenths of the voters casting votes thereon do not vote in favor of the levy authorized by this
 19 section, no such tax shall be levied.

20 2. Any tax authorized pursuant to the provisions of this section shall be levied and
 21 collected as provided by law for the levy and collection of taxes for special road districts.
 22 Taxes authorized pursuant to this section shall be deposited with the county treasurer, who
 23 shall disburse the moneys only to the president or vice president of the subdistrict upon
 24 warrants signed by such officer and attested by the secretary of the subdistrict.

247.130. 1. Any district organized hereunder shall have power to borrow money for
 2 any of the purposes provided for in sections 247.010 to 247.220, and to issue bonds therefor.
 3 In such event the board of directors shall proceed substantially as follows: The board shall
 4 adopt a resolution, reciting the necessity for the borrowing of money, the amount of money
 5 necessary to be raised, the purposes thereof, and the amount and type or character of bonds to
 6 be issued. Such resolution shall also fix the date of an election, to be held **on a general**
 7 **election day**, for the purpose of testing the sense of the voters of the district on the question of
 8 incurring such indebtedness and issue bonds in evidence thereof.

9 2. Such resolution may submit at such election a proposal to issue general obligation
 10 bonds or special obligation bonds, or both, but in no event shall the board of directors have
 11 authority to issue bonds unless at such election the constitutionally required percentage of the
 12 qualified voters of the district voting on any general obligation bonds shall assent thereto and
 13 a simple majority of the qualified voters of the district voting on any special obligation bonds
 14 shall assent thereto.

15 3. Districts organized under the provisions of sections 247.010 to 247.220 may issue
16 either general obligation bonds or special obligation bonds, as herein defined; provided,
17 however, that the type or character of bonds to be issued shall be determined by the board of
18 directors in advance of calling the bond election and shall be stated in the notice of election as
19 herein provided.

20 4. General obligation bonds, within the meaning of said sections, shall be bonds
21 issued within the limitation of indebtedness prescribed under Section 26 of Article VI of the
22 Constitution of Missouri, for the payment of which, both principal and interest, a direct tax
23 may be levied upon all taxable property within the district. Before or at the time of issuing
24 general obligation bonds, the board of directors shall provide for the collection of an annual
25 tax, to be levied upon all taxable property within the district sufficient to pay the interest on
26 such bonds as it falls due, and also to constitute a sinking fund for the payment of the
27 principal thereof within twenty years from the date of such bonds; provided, however, that the
28 net income and revenue arising from the operation of the waterworks system of such district,
29 after providing for costs of operation, maintenance, depreciation and necessary extensions
30 and enlargements, shall be transferred to and become a part of the interest and sinking fund
31 applicable to such general obligation bonds, unless or until such net revenues are pledged to
32 the payment of special obligation bonds as herein provided.

33 5. Special obligation bonds, within the meaning of sections 247.010 to 247.220, shall
34 be bonds payable, both as to principal and interest, wholly and only out of the net income and
35 revenues arising from the operation of the waterworks system of any such district, after
36 providing for costs of operation, maintenance, depreciation and necessary extensions and
37 enlargements, and such bonds shall not be deemed to be indebtedness of any such district
38 within the meaning of any constitutional or statutory limitation upon the incurring of
39 indebtedness. Before or at the time of issuing any such special obligation bonds, the board of
40 directors shall pledge such net income and revenues to the payment of such bonds, both
41 principal and interest, and shall covenant to fix, maintain and collect rates for water and water
42 service supplied by such district so as to assure that such net income and revenues will be
43 sufficient for the purposes herein required.

44 6. All bonds issued under the provisions of sections 247.010 to 247.220 shall be
45 payable serially, beginning not more than five years after the date they bear; the last
46 installment of any general obligation bonds so issued shall be payable not more than twenty
47 years after such date, and the last installment of any special obligation bonds so issued shall
48 be payable not more than thirty-five years after such date. Such bonds shall bear such rate of
49 interest, not exceeding six percent per annum, payable annually or semiannually, shall be
50 payable at such place or places, within or without the state of Missouri, shall be executed by
51 the president of the board of directors, attested by the clerk of said board, under the seal of the

52 district, and shall be of such denomination and be payable in such medium of payment, all as
53 the board of directors may determine; provided, further, that should any bond issue fail to
54 carry at an election held for that purpose, the board of directors shall have no power to call
55 another election on the question of the issuance of bonds for a period of four months
56 thereafter.

247.350. 1. The decree of incorporation shall not become final and conclusive until it
2 shall have been submitted to voters of the proposed district and until it shall have been
3 assented to by a majority vote of the voters of the district voting on the question.

4 2. The decree shall provide for the submission of the question of incorporating such
5 districts and to vote on the maximum rate of levy for general operating purposes if such
6 maximum rate shall exceed fifteen cents on the one hundred dollar valuation of the district,
7 shall fix the date for holding such election **as the general election date**.

8 3. The question of incorporating the district shall be submitted in substantially the
9 following form:

10 Shall there be incorporated a _____ metropolitan water supply district?

11 4. Any question to determine the maximum rate of levy for general operation
12 purposes in excess of fifteen cents on the one hundred dollars valuation shall be submitted in
13 substantially the following form:

14 Shall the _____ metropolitan water supply district be authorized to levy a tax not
15 exceeding _____ cents per one hundred dollars assessed valuation for general operating
16 purposes?

17 5. The return shall be certified to the circuit court having jurisdiction in the cause, and
18 said court shall thereupon enter its order canvassing said returns and declaring the result of
19 such election. If upon such canvass and declaration it is found and determined that a majority
20 of the voters of the district voting on the question shall have voted in favor of the question, the
21 court shall enter its further order declaring the decree of incorporation to be final and
22 conclusive. In the event, however, that the court shall find the majority shall not have voted
23 in favor of the question the court shall enter its further order declaring said decree of
24 incorporation to be void and of no effect.

25 6. If the court enters an order declaring the decree of incorporation to be final and
26 conclusive, it shall at the same time designate the first board of directors of said district from
27 among the names of the voters who have been named in one or more petitions filed in said
28 cause. The court shall designate and the decree shall contain the appointment of two of such
29 directors to serve for a term ending three years after the next succeeding second Tuesday in
30 April, two of such directors to serve for a term ending three years after the next succeeding
31 second Tuesday in April, two of such directors to serve for a term ending two years after the
32 next succeeding second Tuesday in April, and one of such directors to serve for a term ending

33 one year after the next succeeding second Tuesday in April. The directors thus appointed by
34 the court shall serve for the terms thus designated and until their successors shall have been
35 appointed or elected as provided in section 247.430.

36 7. The court shall at the same time enter an order of record declaring the result of the
37 submission of the question to determine the maximum rate of levy of the district, and shall set
38 forth the amount beyond which the board shall not thereafter have power to order a levy
39 except as otherwise provided in section 247.460 and which levy in no event shall exceed the
40 sum of twenty-five cents on the one hundred dollar assessed valuation.

247.470. 1. On or before the first day of May of each year, the board shall certify to
2 the county commission of the county within which the district is located a rate of levy so
3 fixed by the board as provided by law, with directions that at the time and in the manner
4 required by law for levy of taxes for county purposes such county commission shall levy a tax
5 at the rate so fixed and determined upon the assessed valuation of all the taxable tangible
6 property within the district, in addition to such other taxes as may be levied by such county
7 commission.

8 2. If the board thereafter in any year fixes and determines by resolution of the board a
9 rate of levy in excess of fifteen cents per one hundred dollars valuation or of the rate approved
10 by a vote of the majority of the voters of the district voting thereon, as provided herein for
11 general purposes, then the board shall order the submission of the question of levying a tax
12 rate in such increased amount to the voters of the district in the same manner so far as
13 practicable as is provided for the submission of the question to create a bonded indebtedness.
14 Such resolution of the board shall also fix the date upon which the election is to be held **at the**
15 **next general election date.**

16 3. The question shall be submitted in substantially the following form:

17 Shall the _____ metropolitan water supply district be authorized to levy an annual
18 rate of taxation not exceeding _____ cents per one hundred dollars assessed valuation for
19 general operating purposes?

247.550. 1. Any district organized hereunder shall have power to borrow money for
2 any of the purposes provided for in sections 247.230 to 247.670, and to issue bonds therefor.
3 In such event the board of directors shall proceed substantially as follows:

4 (1) The board shall adopt a resolution reciting the necessity for the borrowing of
5 money, the amount of money necessary to be raised, the purposes thereof, the amount and
6 type or character of bonds to be issued.

7 (2) Such resolution shall also fix the date of an election to be held for the purpose of
8 testing the sense of the voters of the district on the question to borrow money and issue bonds
9 in evidence thereof **at the next general election date.**

10 (3) Such resolution may submit at such election a proposal to issue general obligation
11 bonds or special revenue obligation bonds, or both. Districts organized under the provisions
12 of sections 247.230 to 247.670 may issue either general obligation bonds or special revenue
13 obligation bonds provided that the type or character of bonds to be issued shall be determined
14 by the board of directors in advance of calling the bond election and shall be stated in the
15 notice of election as herein provided.

16 2. If the question is to issue general obligation bonds, it must be assented to by two-
17 thirds of the voters of the district voting on the question; if the question is to issue special
18 revenue obligation bonds, it must be assented to by four-sevenths of the voters on the
19 question.

249.1150. 1. There is hereby created within any county of the third classification
2 without a township form of government and with more than thirty-four thousand but less than
3 thirty-four thousand one hundred inhabitants, any county of the second classification without
4 a township form of government and with more than fifty-four thousand two hundred but less
5 than fifty-four thousand three hundred inhabitants, any county of the third classification
6 without a township form of government and with more than thirteen thousand seventy-five
7 but less than thirteen thousand one hundred seventy-five inhabitants, any county of the first
8 classification with more than two hundred forty thousand three hundred but less than two
9 hundred forty thousand four hundred inhabitants, any county of the third classification
10 without a township form of government and with more than nine thousand four hundred fifty
11 but less than nine thousand five hundred fifty inhabitants, any county of the third
12 classification without a township form of government and with more than twenty-eight
13 thousand six hundred but less than twenty-eight thousand seven hundred inhabitants, any
14 county of the first classification with more than thirty-nine thousand seven hundred but less
15 than thirty-nine thousand eight hundred inhabitants, any county of the third classification
16 without a township form of government and with more than thirty-one thousand but less than
17 thirty-one thousand one hundred inhabitants, and any county of the third classification
18 without a township form of government and with more than seventeen thousand nine hundred
19 but less than eighteen thousand inhabitants, the "Upper White River Basin Watershed
20 Improvement District". The watershed improvement district is authorized to own, install,
21 operate, and maintain decentralized or individual on-site wastewater treatment plants. The
22 watershed improvement district created under this section shall be a body corporate and a
23 political subdivision of the state of Missouri, shall be capable of suing and being sued in
24 contract in its corporate name, and shall be capable of holding such real and personal property
25 necessary for corporate purposes. The district shall implement procedures to regulate the area
26 within the district and to educate property owners within the district about the requirements
27 imposed by the district.

28 2. Any county included in the Upper White River Basin watershed improvement
29 district, as established in subsection 1 of this section, may choose to opt out of the district in
30 one of two ways:

31 (1) Upon the filing of a petition signed by at least twenty percent of the property
32 owners residing within the county, a proposal is submitted to the qualified voters within the
33 district boundaries. The ballot of submission shall be in substantially the following form:

34 Shall the county of _____ opt out of the Upper White River Basin
35 Watershed Improvement District?

36 YES NO

37 If you are in favor of the question, place an "X" in the box opposite
38 "YES". If you are opposed to the question, place an "X" in the box
39 opposite "NO".
40

41 If a simple majority of the votes cast in the county favors the proposal to opt out of **the**
42 district, then the county shall no longer be included in the Upper White River Basin
43 watershed improvement district, and shall cease all imposition, collection, and assessment of
44 any taxes associated with that district, beginning on the first day of the first month following
45 the election. If a simple majority of the votes cast in the county opposes the proposal to opt
46 out of the district, then the county shall remain a part of the Upper White River Basin
47 watershed improvement district. However, if a proposal to opt out of the district is not
48 approved, the governing body of the county shall not resubmit a proposal to the voters under
49 this section sooner than twelve months from the date of the last proposal submitted under this
50 section; or

51 (2) Upon the issuance of an order by the county commission, a proposal is submitted
52 to the qualified voters within the district boundaries to opt out of the Upper White River
53 Basin watershed improvement district. The ballot of submission shall be in substantially the
54 following form:

55 Shall the county of _____ opt out of the Upper White River Basin
56 Watershed Improvement District?

57 YES NO

58 If you are in favor of the question, place an "X" in the box opposite
59 "YES". If you are opposed to the question, place an "X" in the box
60 opposite "NO".
61

62 If a simple majority of the votes cast in the county favors the proposal to opt out of the Upper
63 White River Basin watershed improvement district, then the county shall no longer be
64 included in the Upper White River Basin watershed improvement district, and shall cease all

65 imposition, collection, and assessment of any taxes associated with that district, beginning on
 66 the first day of the first month following the election. If a simple majority of the votes cast in
 67 the county opposes the proposal to opt out of the Upper White River Basin watershed
 68 improvement district, then the county shall remain a part of the Upper White River Basin
 69 watershed improvement district. However, if a proposal to opt out of the Upper White River
 70 Basin watershed improvement district is not approved, the governing body of the county shall
 71 not resubmit a proposal to the voters under this section sooner than twelve months from the
 72 date of the last proposal submitted under this section.

73 3. Any county who has successfully chosen to opt out of the Upper White River Basin
 74 watershed improvement district under the provisions of subsection 2 of this section shall be
 75 allowed to rejoin the district at any time, provided the county submits the proposal to rejoin
 76 the district in one of two ways:

77 (1) Upon the filing of a petition signed by at least twenty percent of the property
 78 owners residing within the county, a proposal is submitted to the qualified voters within the
 79 county. The ballot of submission shall be in substantially the following form:

80 Shall the county of _____ rejoin the Upper White River Basin
 81 Watershed Improvement District?

82 YES NO

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

86
 87 If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper
 88 White River Basin watershed improvement district, then the county shall rejoin the district. If
 89 a simple majority of the votes cast in the county opposes the proposal to rejoin the district,
 90 then the county shall remain outside the Upper White River Basin watershed improvement
 91 district. However, if a proposal to rejoin the Upper White River Basin watershed
 92 improvement district is not approved, the governing body of the county shall not resubmit a
 93 proposal to the voters under this section sooner than twelve months from the date of the last
 94 proposal submitted under this section; or

95 (2) Upon the issuance of an order by the county commission, a proposal is submitted
 96 to the qualified voters within the district boundaries to rejoin the Upper White River Basin
 97 watershed improvement district. The ballot of submission shall be in substantially the
 98 following form:

99 Shall the county of _____ rejoin the Upper White River Basin
 100 Watershed Improvement District?

101 YES NO

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

105

106 If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper
107 White River Basin watershed improvement district, then the county shall rejoin the Upper
108 White River Basin watershed improvement district. If a simple majority of the votes cast in
109 the county opposes the proposal to rejoin the Upper White River Basin watershed
110 improvement district, then the county shall remain outside the Upper White River Basin
111 watershed improvement district. However, if a proposal to rejoin the Upper White River
112 Basin watershed improvement district is not approved, the governing body of the county shall
113 not resubmit a proposal to the voters under this section sooner than twelve months from the
114 date of the last proposal submitted under this section.

115 4. The watershed improvement district created under this section shall have the power
116 to borrow money and incur indebtedness and evidence the same by certificates, notes, or
117 debentures, to issue bonds and use any one or more lawful funding methods the district may
118 obtain for its purposes at such rates of interest as the district may determine. Any bonds,
119 notes, and other obligations issued or delivered by the district may be secured by mortgage,
120 pledge, or deed of trust of any or all of the property within the district. Every issue of such
121 bonds, notes, or other obligations shall be payable out of property and revenues of the district
122 and may be further secured by other property within the district, which may be pledged,
123 assigned, mortgaged, or a security interest granted for such payment, without preference or
124 priority of the first bonds issued, subject to any agreement with the holders of any other bonds
125 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be
126 authorized by resolution of the district board, and shall bear such date or dates, and shall
127 mature at such time or times, but not in excess of thirty years, as the resolution shall specify.
128 Such bonds, notes, or other obligations shall be in such denomination, bear interest at such
129 rate or rates, be in such form, either coupon or registered, be issued as current interest bonds,
130 compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be
131 issued in such manner, be payable in such place or places, and be subject to redemption as
132 such resolution may provide, notwithstanding section 108.170. The bonds, notes, or other
133 obligations may be sold at either public or private sale, at such interest rates, and at such price
134 or prices as the district shall determine.

135 5. The county commission of any county located within the watershed improvement
136 district may authorize individual properties to be served by the district by adoption of a
137 resolution or upon the filing of a petition signed by at least twenty percent of the property

138 owners of the proposed area. The resolution or petition shall describe generally the size and
139 location of the proposed area.

140 6. In the event that any property within the watershed improvement district proposed
141 under this section lies within or is serviced by any existing sewer district formed under this
142 chapter, chapter 204, or chapter 250, the property shall not become part of the watershed
143 improvement district formed under this section unless the existing sewer district agrees to
144 refrain from providing service or to discontinue service to the property. No property shall
145 become part of the watershed district until the owner of that property has paid in full all
146 outstanding costs owed to an existing sewer district formed under this chapter, chapter 204, or
147 chapter 250.

148 7. Upon the creation of the watershed improvement district as authorized by this
149 section, a board of trustees for the district consisting of nine members shall be appointed. The
150 governing body of each county shall appoint one member to serve on the board. No trustee
151 shall reside in the same county as another trustee. Of the initial trustees appointed, five shall
152 serve terms of one year, and four shall serve terms of two years, as determined by lot. After
153 the initial appointments of the trustees, the successor trustees shall reside in the same county
154 as the prior trustee and be elected by the resident property owners of their county within the
155 district. Each trustee may be elected to no more than five consecutive two-year terms.
156 Vacancies shall be filled by the board. Each trustee shall serve until a successor is elected and
157 sworn. The trustees shall not receive compensation for their services, but may be reimbursed
158 for their actual and necessary expenses. The board shall elect a chair and other officers
159 necessary for its membership. The board shall enter into contracts with any person or entity
160 for the maintenance, administrative, or support work required to administer the district. The
161 board may charge reasonable fees and submit proposals to levy and impose property taxes to
162 fund the operation of the district to the qualified voters in the district, but such proposals shall
163 not become effective unless a majority of the qualified voters in the district voting on the
164 proposals approve the proposed levy and rate of tax. The board may adopt resolutions
165 necessary to the operation of the district.

166 8. No service shall be initiated to any property lying within the watershed
167 improvement district created under this section unless the property owner elects to have the
168 service provided by the district.

169 9. Any on-site wastewater treatment system installed on any property that participates
170 in the watershed improvement district formed under this section shall meet all applicable
171 standards for such on-site wastewater treatment systems under sections 701.025 to 701.059
172 and as required by rules or regulations promulgated by the board of trustees and the
173 appropriate state agencies.

174 10. Property owners participating in the watershed improvement district formed
 175 under this section shall be required as a condition of continued participation to have a
 176 maintenance plan approved by the watershed improvement district for the on-site wastewater
 177 treatment systems on their properties. Such property owners shall also execute a utilities
 178 easement to allow the district access to the system for maintenance purposes and inspections.
 179 The property owner shall provide satisfactory proof that periodic maintenance is performed
 180 on the sewage system. At a minimum the system shall be installed and maintained according
 181 to the manufacturer's recommendations. The level of satisfactory proof required and the
 182 frequency of periodic proof shall be determined by the board of trustees.

183 11. A district established under this section may, at a general [~~or primary~~] election,
 184 submit to the qualified voters within the district boundaries a real property tax that shall not
 185 exceed five cents per one hundred dollars assessed valuation to fund the operation of the
 186 district. The ballot of submission shall be in substantially the following form:

187 Shall the _____ (name of district) impose a real property tax within
 188 the district at a rate of not more than _____ (insert amount) dollars per
 189 hundred dollars of assessed valuation to fund the operation of the
 190 district?

191 YES NO

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

195

196 If a majority of the votes cast in each county that is part of the district favor the proposal, then
 197 the real property tax shall become effective in the district on the first day of the year following
 198 the year of the election. If a majority of the votes cast in each county that is a part of the
 199 district oppose the proposal, then that county shall not impose the real property tax authorized
 200 in this section until after the county governing body has submitted another such real property
 201 tax proposal and the proposal is approved by a majority of the qualified voters voting thereon.
 202 However, if a real property tax proposal is not approved, the governing body of the county
 203 shall not resubmit a proposal to the voters under this section sooner than twelve months from
 204 the date of the last proposal submitted under this section.

205 12. The real property tax authorized by this section is in addition to all other real
 206 property taxes allowed by law.

207 13. Once the real property tax authorized by this section is abolished or terminated by
 208 any means, all funds remaining in the trust fund shall be used solely for the purposes
 209 approved in the ballot question authorizing the tax. The tax shall not be abolished or
 210 terminated while the district has any financing or other obligations outstanding. Any funds in

211 the trust fund which are not needed for current expenditures may be invested by the district in
 212 the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270 or
 213 repurchase agreements secured by such securities.

214 14. The governing body of any county included in the Upper White River Basin
 215 watershed improvement district established in this section may designate groundwater
 216 depletion areas within specific areas of the county and may require well volume monitoring.
 217 However, any county included in this district may choose not to require well volume
 218 monitoring.

256.445. 1. Any political subdivision which contains a sponsor which has submitted
 2 a plan which has been approved by the director pursuant to sections 256.435 to 256.445 may
 3 submit to the qualified voters of the political subdivision the following question:

4 Shall the political subdivision of _____ (name of political
 5 subdivision) incur indebtedness and issue general obligation bonds to
 6 pay for all or part of the costs of establishing and maintaining a water
 7 resource project with the political subdivision, the cost of all
 8 indebtedness so incurred to be assessed by the governing body of ____
 9 __ (name of political subdivision) on property within the political
 10 subdivision?

11 YES NO

12 2. If it appears that the required percentage of the voters of such political subdivision
 13 voting on the proposition of incurring indebtedness submitted at the election were in favor of
 14 incurring such indebtedness, the election authority shall make an order reciting the holding of
 15 such election and the results thereof, both for and against the proposition, and if the result of
 16 the election as certified shall be in favor of incurring the indebtedness and issuing the bonds,
 17 then the governing body of the political subdivision shall direct the issuance thereof to the
 18 amount of the debt authorized to be incurred, or any portion thereof, and shall either before or
 19 at the time of doing so provide for the collection of an annual ad valorem tax upon all of the
 20 taxable property within the political subdivision, which tax shall be sufficient to pay the
 21 interest on such indebtedness as it falls due and also to create a sinking fund for the payment
 22 of the principal thereof within twenty years from the date of contracting the same, such tax to
 23 be levied and collected as provided for in chapter 137.

24 3. The governing body of the political subdivision shall have no power to levy or
 25 collect any taxes for the payment of any indebtedness incurred by the political subdivision
 26 pursuant to this section unless and until the voters of the political subdivision shall have
 27 authorized the incurring of indebtedness at ~~an~~ a **general** election, but all such expenses and
 28 indebtedness incurred by the political subdivision may be paid out of funds which may be

29 received by the political subdivision from the sale of bonds authorized by the voters at any
30 such election.

31 4. Such bonds shall be issued in denominations of one hundred dollars or some
32 multiple thereof; shall be payable to bearer, not later than twenty years from their date; shall
33 bear interest from their date at a rate not exceeding six percent per annum, payable annually
34 or semiannually; such interest payments to be evidenced by annexed coupons, and such bonds
35 shall not be sold for less than ninety-five percent of the face value thereof and together with
36 existing indebtedness of the political subdivision, if any, shall not exceed in the aggregate five
37 percent of the value of all of the taxable property in the political subdivision to be ascertained
38 by the assessment next before the last assessment for state and county purposes previous to
39 the incurring of such indebtedness.

40 5. Such bonds shall be signed by the presiding officer of the governing body of the
41 political subdivision attested by the signature of the secretary of the governing body with the
42 seal of the political subdivision affixed thereto. The bonds may be sold under the same
43 conditions as are provided for the sale of county road bonds.

44 6. All bonds issued under this section shall be registered in the office of the state
45 auditor as provided by law for the registration of bonds of cities and in the office of the
46 governing body of the political subdivision in a book kept for that purpose for registry, shall
47 show the number, date, amount, date of sale, name of the purchaser and the amount for which
48 the bond was sold.

49 7. The governing body of the political subdivision wherein such project is situate
50 shall certify the amount of money that will be required during the next succeeding year to pay
51 interest falling due on bonds issued and the principal of bonds maturing in such year, and the
52 amount necessary to cover the estimated expenses of maintaining such project in good
53 condition. The governing body shall, at the time it makes the levy for other taxes, by order
54 made, levy such a rate of taxes upon all the taxable property in the political subdivision as
55 will produce a sum of money sufficient for the purposes of the water resource project;
56 provided, that the governing body shall have no authority to levy such tax until the voters of
57 the political subdivision shall have voted to incur an indebtedness under the provisions of this
58 section.

59 8. On such order being made it shall be the duty of the governing body to cause such
60 rate of taxation to be extended upon the tax books against all the taxable property in the
61 political subdivision and the same shall be collected and remitted to the governing board of
62 the water project by the collector of the revenue of the political subdivision at the time, in the
63 manner, and by the same means as state, county, school and other taxes are collected and
64 remitted. All of the laws, rights and remedies provided by the laws of this state for the

65 collection of state, county, school and other taxes shall be applicable to the collection of taxes
66 herein authorized to be collected.

67 9. All taxes levied pursuant to this section shall be based upon the assessed valuation
68 of lands and other property in the political subdivision in accordance with the current record
69 of the assessed valuations of all taxable property within the political subdivision as may be
70 determined by the records in the assessor's office of the political subdivision and such tax
71 shall be prorated and an equal amount levied upon each one hundred dollars assessed
72 valuation.

321.225. 1. A fire protection district may, in addition to its other powers and duties,
2 provide emergency ambulance service within its district if a majority of the voters voting
3 thereon approve a proposition to furnish such service and to levy a tax not to exceed thirty
4 cents on the one hundred dollars assessed valuation to be used exclusively to supply funds for
5 the operation of an emergency ambulance service. The district shall exercise the same powers
6 and duties in operating an emergency ambulance service as it does in operating its fire
7 protection service.

8 2. The proposition to furnish emergency ambulance service may be submitted by the
9 board of directors at any [~~municipal general, primary or~~] general election or at any election of
10 the members of the board.

11 3. The question shall be submitted in substantially the following form:

12 Shall the board of directors of _____ Fire Protection District be
13 authorized to provide emergency ambulance service within the
14 district and be authorized to levy a tax not to exceed thirty cents
15 on the one hundred dollars assessed valuation to provide funds
16 for such services?

17 4. If a majority of the voters casting votes thereon be in favor of emergency
18 ambulance service and the levy, the district shall forthwith commence such service.

19 5. As used in this section "emergency" means a situation resulting from a sudden or
20 unforeseen situation or occurrence that requires immediate action to save life or prevent
21 suffering or disability.

22 6. In addition to all other taxes authorized on or before September 1, 1990, the board
23 of directors of any fire protection district may, if a majority of the voters of the district voting
24 thereon approve, levy an additional tax of not more than forty cents per one hundred dollars
25 of assessed valuation to be used for the support of the ambulance service or partial or
26 complete support of a paramedic first responder program. The proposition to levy the tax
27 authorized by this subsection may be submitted by the board of directors at the next annual
28 election of the members of the board or at any regular municipal or school election conducted
29 by the county clerk or board of election commissioners in such district or at a special election

30 called for the purpose, or upon petition of five hundred registered voters of the district. A
31 separate ballot containing the question shall read as follows:

32 Shall the board of directors of the _____ Fire Protection District
33 be authorized to levy an additional tax of not more than forty
34 cents per one hundred dollars assessed valuation to provide funds
35 for the support of an ambulance service or partial or complete
36 support of a paramedic first responder program?

37 FOR THE PROPOSITION

38 AGAINST THE PROPOSITION

39 (Place an X in the square opposite the one for which you wish to
40 vote.)
41

42 If a majority of the qualified voters casting votes thereon be in favor of the question, the board
43 of directors shall accordingly levy a tax in accordance with the provisions of this subsection,
44 but if a majority of voters casting votes thereon do not vote in favor of the levy authorized by
45 this subsection, any levy previously authorized shall remain in effect.

321.244. 1. Any fire protection district which has revised or reduced any levy which
2 it has been authorized to impose under the provisions of section 321.225, 321.240, 321.241,
3 321.243, 321.246, 321.610, or 321.620, under any provision of the constitution or laws of this
4 state, may increase each such revised or reduced levy up to, but not in excess of, the
5 maximum limits allowed under the section authorizing the rate of levy sought to be increased
6 by submitting the following proposition to the voters of the district at any [~~primary,~~] general
7 [~~or special~~] election:

8 Shall the board of directors of the _____ Fire Protection District be
9 authorized to increase the rate of levy for _____ (insert purpose of
10 which tax is levied) from _____ cents to _____ cents on each one
11 hundred dollars of assessed valuation?

12 YES

NO

13 2. If any of the propositions submitted under subsection 1 of this section is approved
14 by a majority of the voters of the district voting thereon, the board of directors may increase
15 the levy which was the subject of such proposition to the amount authorized by such
16 proposition.

321.460. 1. Two or more fire protection districts may consolidate with each other in
2 the manner hereinafter provided, and only if the districts have one or more common
3 boundaries, in whole or in part, or are located within the same county, in whole or in part, as
4 to any respective two of the districts which are so consolidating.

5 2. By a majority vote of each board of directors of each fire protection district
6 included within the proposed consolidation, a consolidation plan may be adopted. The
7 consolidation plan shall include the name of the proposed consolidated district, the legal
8 description of the boundaries of each district to be consolidated, and a legal description of the
9 boundaries of the consolidated district, the amount of outstanding bonds, if any, of each
10 district proposed to be consolidated, a listing of the firehouses within each district, and the
11 names of the districts to be consolidated.

12 3. Each board of the districts approving the plan for proposed consolidation shall duly
13 certify and file in the office of the clerk of the circuit court of the county in which the district
14 is located a copy of the plan of consolidation, bearing the signatures of those directors who
15 vote in favor thereof, together with a petition for consolidation. The petition may be made
16 jointly by all of the districts within the respective plan of consolidation. A filing fee of fifty
17 dollars shall be deposited with the clerk, on the filing of the petition, against the costs of
18 court.

19 4. The circuit court sitting in and for any county to which the petition is presented is
20 hereby vested with jurisdiction, power and authority to hear the same, and to approve the
21 consolidation and order such districts consolidated, after holding an election, as hereinafter
22 provided.

23 5. If the circuit court finds the plan for consolidation to have been duly approved by
24 the respective boards of directors of the fire protection districts proposed to be consolidated,
25 then the circuit court shall enter its order of record, directing the submission of the question.

26 6. The order shall direct publication of notice of election, and shall fix the date thereof
27 **for the next general election day**. The order shall direct that the elections shall be held to
28 vote on the proposition of consolidating the districts and to elect three persons, having the
29 qualifications declared in section 321.130 and being among the then directors of the districts
30 proposed to be consolidated, to become directors of the consolidated district.

31 7. The question shall be submitted in substantially the following form:

32 Shall the _____ Fire Protection Districts and the _____ Fire Protection District be
33 consolidated into one fire protection district to be known as the _____ Fire Protection
34 District, with tax levies not in excess of the following amounts: maintenance fund _____
35 cents per one hundred dollars assessed valuation; ambulance service _____ cents per one
36 hundred dollars assessed valuation; pension fund _____ cents per one hundred dollars
37 assessed valuation; and dispatching fund _____ cents per one hundred dollars assessed
38 valuation?

39 8. If, upon the canvass and declaration, it is found and determined that a majority of
40 the voters of the districts voting on the proposition or propositions have voted in favor of the
41 proposition to incorporate the consolidated district, then the court shall then further, in its

42 order, designate the first board of directors of the consolidated district, who have been elected
43 by the voters voting thereon, the one receiving the third highest number of votes to hold office
44 until the first Tuesday in April which is more than one year after the date of election, the one
45 receiving the second highest number of votes to hold office until two years after the first
46 Tuesday aforesaid, and the one receiving the highest number of votes until four years after the
47 first Tuesday in April as aforesaid. If any other propositions are also submitted at the
48 election, the court, in its order, shall also declare the results of the votes thereon. If the court
49 shall find and determine, upon the canvass and declaration, that a majority of the voters of the
50 consolidated district have not voted in favor of the proposition to incorporate the consolidated
51 district, then the court shall enter its order declaring the proceedings void and of no effect, and
52 shall dismiss the same at the cost of petitioners.

321.610. 1. In addition to all other limits set forth in this chapter, the board in
2 counties of the first classification shall in each year determine the amount of money necessary
3 to be raised by taxation, and shall fix a rate of levy which, when levied upon every dollar of
4 the taxable tangible property within the district as shown by the last completed assessment,
5 and with other revenues, will raise the amount required by the district annually to supply
6 funds for paying the expenses of organization and operation and the costs of acquiring,
7 supplying and maintaining the property, works and equipment of the district, and maintain the
8 necessary personnel, which rate of levy shall not exceed forty cents on the one hundred
9 dollars valuation. The board in any county of the first classification having a population in
10 excess of nine hundred thousand may fix an additional rate not to exceed twenty-five cents on
11 the hundred dollars valuation and the board in all other first classification counties may fix an
12 additional rate, not to exceed fifteen cents on the hundred dollars valuation, the revenues from
13 which shall be deposited in a special fund and used only for the pension program of the
14 district, by submitting the following question to the voters at the [~~municipal general, primary~~
15 ~~or~~] general election in such district or at any election at which a member of the board of
16 directors is to be elected:

17 Shall the board of directors of _____ Fire Protection District be authorized to levy an
18 annual tax rate of _____ cents per one hundred dollars valuation, the revenues from which
19 shall be deposited in a special fund and used only for the pension program of the district?

20 2. Any district approving a tax levy rate pursuant to the provisions of subsection 1 of
21 this section shall transfer all revenue collected plus interest monthly for deposit in the district
22 retirement fund. The board of directors for the fire protection district shall comply with the
23 prudent investor standard for investment fiduciaries as provided in section 105.688 when
24 investing the assets of the pension program.

25 3. Any district may impose a tax not to exceed ten cents on the one hundred dollars
26 valuation, in addition to the rate which the board may levy pursuant to this section, by

27 submitting the following question to the voters at any election in such district held on the
28 ~~[first Tuesday in April of any year]~~ **general election day:**

29 Shall the board of directors of _____ Fire District be authorized to increase the
30 annual tax rate from _____ cents to _____ cents on the hundred dollars assessed valuation?
31

32 and in addition thereto, to fix a rate of levy which will enable it to promptly pay in full when
33 due all interest on and principal of bonds and other obligations of the district, and to pay any
34 indebtedness authorized by a vote of the people as provided by sections 321.010 to 321.450;
35 and in the event of accruing defaults or deficiencies in the bonded or contractual
36 indebtedness, an additional levy may be made as provided in section 321.260.

321.620. 1. Fire protection districts in first class counties may, in addition to their
2 other powers and duties, provide ambulance service within their district if a majority of the
3 voters voting thereon approve a proposition to furnish such service and to levy a tax not to
4 exceed thirty cents on the one hundred dollars assessed valuation to be used exclusively to
5 supply funds for the operation of an emergency ambulance service. The district shall exercise
6 the same powers and duties in operating an ambulance service as it does in operating its fire
7 protection service. As used in this section "emergency" means a situation resulting from a
8 sudden or unforeseen situation or occurrence that requires immediate action to save life or
9 prevent suffering or disability.

10 2. The proposition to furnish ambulance service may be submitted by the board of
11 directors at any ~~[municipal general, primary or]~~ general election or at any election of the
12 members of the board or upon petition by five hundred voters of such district.

13 3. The question shall be submitted in substantially the following form:

14 Shall the board of directors of _____ Fire Protection District be
15 authorized to provide ambulance service within the district and
16 be authorized to levy a tax not to exceed thirty cents on the one
17 hundred dollars assessed valuation to provide funds for such
18 services?

19 4. If a majority of the voters casting votes thereon be in favor of ambulance service
20 and the levy, the district shall forthwith commence such service.

21 5. In addition to all other taxes authorized on or before September 1, 1990, the board
22 of directors of any fire protection district may, if a majority of the voters of the district voting
23 thereon approve, levy an additional tax of not more than forty cents per one hundred dollars
24 of assessed valuation to be used for the support of the ambulance service, or partial or
25 complete support of a paramedic first responder program. The proposition to levy the tax
26 authorized by this subsection may be submitted by the board of directors at the next annual
27 election of the members of the board or at any regular municipal or school election conducted

21

YES

NO

22

23 3. The election shall be conducted and vote canvassed in the same manner as other
24 county elections. If the majority of the qualified voters voting thereon vote in favor of such
25 tax, then the county shall levy such tax in the specified amount, beginning in the tax year
26 immediately following its approval. The tax so levied shall be collected along with other
27 county taxes in the manner provided by law. If the majority of the qualified voters voting
28 thereon vote against such tax, then such tax shall not be imposed unless such tax is
29 resubmitted to the voters and a majority of the qualified voters voting thereon approve such
30 tax.

30

31 4. If a majority of the votes cast on the question by the qualified voters voting thereon
32 are in favor of the question authorizing a sales tax, then the tax shall become effective on the
33 first day of the second calendar quarter after the director of revenue receives notification of
34 adoption of the local sales tax. Any sales tax levied under this section shall apply to all retail
35 sales made within the county which are subject to sales tax under chapter 144, except sales of
36 food as defined in section 144.014. If a majority of the votes cast on the question by the
37 qualified voters voting thereon are opposed to the question authorizing the sales tax, then the
38 tax shall not become effective unless and until the question is resubmitted under this section
39 to the qualified voters and such question is approved by a majority of the qualified voters
40 voting on the question, but no question shall be resubmitted under this section sooner than
41 twelve months from the date of the last question submitted to and opposed by the voters under
42 this section.

42

43 5. Except as modified in this section, all provisions of sections 32.085 and 32.087
44 shall apply to the tax imposed under this section.

44

45 6. All revenue collected under this section by the director of the department of
46 revenue on behalf of any county, except for one percent for the cost of collection which shall
47 be deposited in the state's general revenue fund, shall be deposited in a special trust fund,
48 which is hereby created and shall be known as the "County Emergency Communications
49 Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund
50 shall not be deemed to be state funds, and shall not be commingled with any funds of the
51 state. The director may make refunds from the amounts in the fund and credited to the county
52 for erroneous payments and overpayments made, and may redeem dishonored checks and
53 drafts deposited to the credit of such county. Any funds in the special fund which are not
54 needed for current expenditures shall be invested in the same manner as other funds are
55 invested. Any interest and moneys earned on such investments shall be credited to the fund.
56 Not later than the tenth day of each month, the director of revenue shall distribute all moneys
deposited in the fund during the preceding month by distributing the sum due the county as

57 certified by the director of revenue to the county treasurer, or such other officer as may be
58 designated by the county ordinance or order, of each county imposing the tax authorized by
59 this section.

60 7. If the tax is repealed or terminated by any means, all funds remaining in the special
61 trust fund shall continue to be used solely for the designated purposes, and the county shall
62 notify the director of the department of revenue of the action at least ninety days before the
63 effective date of the repeal and the director may order retention in the trust fund, for a period
64 of one year, of two percent of the amount collected after receipt of such notice to cover
65 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
66 deposited to the credit of such accounts. After one year has elapsed after the effective date of
67 abolition of the tax in such county, the director shall remit the balance in the account to the
68 county and close the account of that county. The director shall notify each county of each
69 instance of any amount refunded or any check redeemed from receipts due the county.

 Section B. If any provision of this act or the application thereof to any person or
2 circumstance is held invalid, such determination shall not affect the provisions or applications
3 of this act which may be given effect without the invalid provision or application, and to that
4 end the provisions of this act are severable.

✓