

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NOS. 2780 & 2668

103RD GENERAL ASSEMBLY

4419H.05P

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 64.401, 66.265, 67.799, 67.990, 67.1422, 67.1531, 67.1551, 67.1880, 68.235, 68.250, 71.800, 71.802, 80.460, 90.500, 92.010, 92.031, 92.035, 94.060, 94.070, 94.250, 94.260, 94.340, 94.350, 94.400, 95.150, 95.390, 115.123, 137.016, 137.037, 137.055, 137.065, 137.073, 137.079, 137.082, 137.115, 137.565, 137.570, 137.1040, 137.1050, 137.1055, 139.053, 162.223, 162.441, 162.840, 164.021, 164.151, 167.231, 178.881, 182.010, 182.015, 182.020, 182.030, 182.100, 182.140, 182.650, 182.655, 182.715, 182.717, 184.350, 184.351, 184.353, 184.357, 184.359, 184.600, 184.604, 184.614, 190.040, 190.065, 190.074, 190.296, 198.260, 198.263, 198.310, 204.250, 205.563, 205.979, 206.070, 206.120, 210.860, 233.172, 233.200, 233.345, 233.455, 233.460, 233.510, 235.175, 238.232, 247.130, 247.350, 247.470, 247.550, 249.110, 249.929, 249.1106, 249.1150, 250.060, 256.445, 257.360, 257.370, 262.598, 263.452, 263.472, 278.240, 278.280, 321.225, 321.240, 321.241, 321.243, 321.244, 321.460, 321.610, 321.620, 650.399, and 650.408, 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 one hundred twenty new sections relating to property taxation.

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

Section A. Sections 64.401, 66.265, 67.799, 67.990, 67.1422, 67.1531, 67.1551,
2 67.1880, 68.235, 68.250, 71.800, 71.802, 80.460, 90.500, 92.010, 92.031, 92.035, 94.060,

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.

3 94.070, 94.250, 94.260, 94.340, 94.350, 94.400, 95.150, 95.390, 115.123, 137.016, 137.037,
4 137.055, 137.065, 137.073, 137.079, 137.082, 137.115, 137.565, 137.570, 137.1040,
5 137.1050, 137.1055, 139.053, 162.223, 162.441, 162.840, 164.021, 164.151, 167.231,
6 178.881, 182.010, 182.015, 182.020, 182.030, 182.100, 182.140, 182.650, 182.655, 182.715,
7 182.717, 184.350, 184.351, 184.353, 184.357, 184.359, 184.600, 184.604, 184.614, 190.040,
8 190.065, 190.074, 190.296, 198.260, 198.263, 198.310, 204.250, 205.563, 205.979, 206.070,
9 206.120, 210.860, 233.172, 233.200, 233.345, 233.455, 233.460, 233.510, 235.175, 238.232,
10 247.130, 247.350, 247.470, 247.550, 249.110, 249.929, 249.1106, 249.1150, 250.060,
11 256.445, 257.360, 257.370, 262.598, 263.452, 263.472, 278.240, 278.280, 321.225, 321.240,
12 321.241, 321.243, 321.244, 321.460, 321.610, 321.620, 650.399, and 650.408, RSMo, and
13 section 67.457 as enacted by house bill no. 1606, one hundred first general assembly, second
14 regular session, section 67.457 as enacted by house bill no. 175 merged with house bill no.
15 1035 merged with senate bill no. 248, ninety-seventh general assembly, first regular session,
16 and section 163.021 as enacted by senate bill no. 727, one hundred second general assembly,
17 second regular session, are repealed and one hundred twenty new sections enacted in lieu
18 thereof, to be known as sections 64.401, 66.265, 67.457, 67.496, 67.799, 67.990, 67.1422,
19 67.1531, 67.1551, 67.1880, 68.235, 68.250, 71.800, 71.802, 80.460, 90.500, 92.010, 92.031,
20 92.035, 94.060, 94.070, 94.250, 94.260, 94.340, 94.350, 94.400, 95.150, 95.390, 115.123,
21 115.240, 115.706, 137.016, 137.037, 137.039, 137.055, 137.065, 137.073, 137.079, 137.082,
22 137.115, 137.481, 137.565, 137.1040, 137.1050, 137.1055, 139.053, 162.223, 162.441,
23 162.840, 163.021, 164.021, 164.151, 167.231, 178.881, 182.010, 182.015, 182.020, 182.030,
24 182.100, 182.140, 182.650, 182.655, 182.715, 182.717, 184.350, 184.351, 184.353, 184.357,
25 184.359, 184.600, 184.604, 184.614, 190.040, 190.065, 190.074, 190.296, 198.260, 198.263,
26 198.310, 204.250, 205.563, 205.979, 206.070, 206.120, 210.860, 233.172, 233.200, 233.345,
27 233.455, 233.460, 233.510, 235.175, 238.232, 247.130, 247.350, 247.470, 247.550, 249.110,
28 249.929, 249.1106, 249.1150, 250.060, 256.445, 257.360, 257.370, 262.598, 263.452,
29 263.472, 278.240, 278.280, 321.225, 321.240, 321.241, 321.243, 321.244, 321.460, 321.610,
30 321.620, 650.399, and 650.408, to read as follows:

64.401. 1. Persons residing in an area adjacent to and within three miles of a
2 municipality that has formed and established a park system under sections 90.010 to 90.020
3 and 90.500 to 90.570 may petition to become part of the park system in the manner prescribed
4 in this subsection. The petition shall include a description of the territory to be embraced by
5 the park system, the provision for a tax to support the park system at the rate of tax which
6 residents of the municipality are required to pay to support the park system, and the signatures
7 of five percent of the qualified voters within the area outside the municipality as determined
8 by the county clerk on the basis of the number of votes cast in the area for governor in the last
9 election held prior to filing of the petition. The petition shall be filed with the governing body

10 of the municipality and the county clerk. The governing body of the municipality shall within
 11 thirty days of receipt of the petition vote to approve or reject the request of the adjacent
 12 property owners to become part of the municipal parks system at a regularly scheduled
 13 meeting of the governing body of the municipality. The governing body of the municipality
 14 shall notify the county clerk of its action. If the governing body of the municipality rejects
 15 the request, no further action on the matter shall be taken for a period of one year after the
 16 date that the governing body rejects the request. After such period of time, the persons
 17 residing in the area may submit a new petition pursuant to this subsection. If the governing
 18 body of the municipality approves the request, the county clerk shall proceed as prescribed in
 19 subsections 2 and 3 of this section.

20 2. Upon approval of the issue by the governing body of the municipality as prescribed
 21 in subsection 1 of this section, the county clerk shall present the petition to the county
 22 commission who shall thereupon set the petition for hearing not less than thirty days nor more
 23 than forty days after the filing.

24 3. Notice shall be given by the county commission of the time and place where the
 25 hearing will be held, by publication on three separate days in one or more newspapers having
 26 a general circulation within the territory proposed to be incorporated as part of the park
 27 system, the first of which publications shall be not less that twenty days prior to the date set
 28 for the hearing and if there is no such newspaper, then notice shall be posted in ten of the most
 29 public places in the territory, not less than twenty days prior to the date set for the hearing.
 30 This notice shall include a description of the territory as set out in the petition, the question of
 31 incorporation for park system services and the rate of tax which residents within the area
 32 outside the municipality would be required to pay to support the park system as set out in the
 33 petition.

34 4. If the county commission finds that the petition and notice meet the requirements
 35 of subsections 1, 2 and 3 of this section, and that the boundaries as defined are reasonable
 36 boundaries for the incorporation of the area into the park system, the county commission shall
 37 order the submission of the question.

38 5. The question shall be submitted to the voters within the area outside the
 39 municipality ~~[substantially in the following form:]~~ **as provided in section 115.706.**

40 ~~[Shall the area be part of the public park system of the _____ (city,~~
 41 ~~town, village) and shall a _____ cent tax on each one hundred~~
 42 ~~dollars of assessed valuation within the area be levied for public~~
 43 ~~parks?]~~

44 ~~[YES]~~

~~[NO]~~

45 6. If a majority of the votes cast on the proposal by the qualified voters within the area
46 outside the municipality voting thereon are in favor of the proposal, then the area shall be part
47 of the municipal park system as of the first day of the year following the year of the election.

48 7. The results of the election shall be certified by the election official of the county
49 not less than thirty days after the election. In the event the proposal fails to receive a majority
50 of the votes within the area outside the municipality in favor of the proposal, then such
51 proposal shall not be resubmitted at any election held within one year of the date of the
52 election the proposal was rejected.

53 8. If the area outside the municipality votes to join the municipal park system, then
54 such an area shall have proportional representation on the park board in accordance with its
55 population to the population of the municipality, except that such area shall be entitled to at
56 least one representative on the park board. The county clerk shall determine the number of
57 additional representatives by dividing the population of the municipality based on the last
58 decennial census by nine to produce the quotient and shall allocate to the area that has voted
59 to join the district one representative per quotient or part thereof which representative or
60 representatives shall be in addition to the nine representatives from the municipality. The
61 county commission shall appoint board members who shall have resided in the area outside
62 the municipality which is included within the municipal park system for terms of three years.
63 Where the area is in more than one county, the county commissions of each county shall, as
64 nearly as practicable, evenly appoint such members with the county commission of the county
65 having the largest area within the system appointing a greater number of board members if the
66 members cannot be appointed evenly. Residents of such area residing outside the municipal
67 boundaries shall have the same right of access to parks and park facilities in the municipal
68 park system as residents of the municipality.

69 9. The provisions of sections 90.010 to 90.020 and 90.500 and 90.570 shall apply to
70 all areas outside the municipality that are included in the municipal park system under the
71 provisions of this section.

66.265. 1. Any county of the first classification having a charter form of government
2 and containing part of a city with a population of three hundred thousand or more inhabitants
3 may, after voter approval pursuant to subsection 2 of this section, levy an annual tax for the
4 purpose of providing law enforcement services within such county in an amount not to exceed
5 fourteen cents per one hundred dollars assessed valuation.

6 2. The ballot of submission shall be ~~[substantially in the following form:]~~ **submitted**
7 **as provided in section 115.706.**

8 ~~[Shall _____ County impose a property tax upon all real and tangible~~
9 ~~personal property within the county at a rate of _____ (insert the~~
10 ~~amount) cents per one hundred dollars assessed valuation for the~~

11 purpose of providing revenue for law enforcement within the
12 county?]

13 [-YES] [-NO]

14

15 If a majority of the qualified voters voting on the question within the county vote in favor of
16 the tax, such tax shall be levied and collected pursuant to this section. If a majority of the
17 voters voting on the question within the county vote against the tax, no such tax shall be
18 levied and collected pursuant to this section.

19 3. The county collector of each county in which the authority is located shall collect
20 the property taxes upon all real property and tangible personal property within that county in
21 the same manner as any other property taxes are collected. The governing body of the county
22 shall use the proceeds of the tax prescribed in this section solely for providing law
23 enforcement services in the county.

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

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

31 ~~estimated cost of such improvement, as stated in such notice, by more than~~
32 ~~twenty five percent, and that the annual assessment for maintenance costs of~~
33 ~~the improvements shall not exceed the estimated annual maintenance cost, as~~
34 ~~stated in such notice, by more than twenty five percent. The ballot upon~~
35 ~~which the question of creating a neighborhood improvement district is~~
36 ~~submitted to the qualified voters residing within the proposed district shall~~
37 ~~contain a question in substantially the following form:~~

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

5 **(1) Failing to adopt the proposed measure would cause an actual increase in the**
6 **tax rate; and**

7 **(2) Adopting the proposed measure would cause the tax rate to stay the same or**
8 **decrease.**

67.799. 1. A regional recreational district may, by a majority vote of its board of
2 directors, impose an annual property tax for the establishment and maintenance of public
3 parks and recreational facilities and grounds within the boundaries of the regional recreational
4 district not to exceed sixty cents per year on each one hundred dollars of assessed valuation
5 on all property within the district, except that no such tax shall become effective unless the
6 board of directors of the district submits to the voters of the district, at a [~~county or state~~]
7 general[~~, primary or special~~] election, a proposal to authorize the tax.

8 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
9 **in section 115.706.**

10 [Shall a _____ cent tax per one hundred dollars assessed valuation be
11 levied for public parks and recreational facilities?]

12 [-YES]

13 [-NO]

14 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in
15 favor of the proposal, then the tax shall become effective. If a majority of the votes cast by
16 the qualified voters voting are opposed to the proposal, then the board of directors shall have
17 no power to impose the tax unless and until the board of directors of the district submits
18 another proposal to authorize the tax and such proposal is approved by a majority of the
19 qualified voters voting thereon.

20 3. The property tax authorized in subsections 1 and 2 of this section shall be levied
21 and collected in the same manner as other ad valorem property taxes are levied and collected.

7 per one hundred dollars of assessed valuation upon all taxable property within the county or
 8 city or for the purpose of providing services to persons sixty years of age or older. The tax so
 9 levied shall be collected along with other county or city taxes, in the manner provided by law.
 10 All funds collected for this purpose shall be deposited in a special fund for the provision of
 11 services for persons sixty years of age or older, and shall be used for no other purpose except
 12 those purposes authorized in sections 67.990 to 67.995. Deposits in the fund shall be
 13 expended only upon approval of the board of directors established in section 67.993, if in a
 14 county, and only in accordance with the fund budget approved by the county governing body.

15 2. The question of whether the tax authorized by this section shall be imposed shall be
 16 submitted ~~[in substantially the following form:]~~ **as provided in section 115.706.**

17 ~~[OFFICIAL BALLOT]~~

18 ~~[Shall _____ (name of county/city) levy a tax of _____ cents per~~
 19 ~~each one hundred dollars assessed valuation for the purpose of~~
 20 ~~providing services to persons sixty years of age or older?]~~

21 ~~[YES]~~

~~[NO]~~

67.1422. 1. Notwithstanding sections 67.1531, 67.1545, and 67.1551, if the petition
 2 was filed pursuant to subdivision (5) of subsection 2 of section 67.1421 by a governing body
 3 of the city, the governing body may adopt an ordinance approving the petition and submit a
 4 ballot to the qualified voters of the district~~;~~ ~~the question shall be in substantially the~~
 5 ~~following form:]~~ **as provided in section 115.706.**

6 ~~[Shall the community improvement district to be known as the "_____~~
 7 ~~Community Improvement District" approved by the _____ (insert~~
 8 ~~governing body) be established for the purpose of (here summarize~~
 9 ~~the proposed improvements and services) and be authorized to impose~~
 10 ~~a real property tax upon (all real property) within the district at a rate~~
 11 ~~of not more than ten cents per hundred dollars assessed valuation for a~~
 12 ~~period of ten years from the date on which such tax is first imposed~~
 13 ~~for the purpose of providing revenue for _____ (insert general~~
 14 ~~description of purpose) in the district?]~~

15 ~~[YES]~~

~~[NO]~~

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

19

20 The governing body of the city shall not submit the question to the qualified voters of the
 21 district on more than one occasion.

22 2. A district levying a real property tax pursuant to this section may repeal or amend
23 such real property tax or lower the tax rate of such tax if such repeal, amendment or lower rate
24 will not impair the district's ability to repay any liabilities which it has incurred, money which
25 it has borrowed or obligations that it has issued to finance any improvements or services
26 rendered within the district.

27 3. An election conducted under this section may be conducted in accordance with the
28 provisions of chapter 115 or by mail-in ballot.

 67.1531. 1. The district may levy by resolution a tax upon real property or on any
2 business located within the boundaries of the district; provided however, no such resolution
3 shall be final nor shall it take effect until the qualified voters approve, by mail-in ballot, the
4 tax which the resolution seeks to impose. If a majority of the votes cast by the qualified
5 voters voting on the proposed tax are in favor of the tax, then the resolution and any
6 amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters
7 voting are opposed to the tax, then the resolution seeking to levy the tax shall be deemed to be
8 null and void.

9 2. The district may levy a real property tax rate lower than the tax rate ceiling
10 approved by the qualified voters pursuant to subsection 1 of this section and may increase that
11 lowered tax rate to a level not exceeding the tax rate ceiling without approval of the qualified
12 voters.

13 3. The ballot shall be ~~[substantially in the following form:]~~ **submitted as provided in**
14 **section 115.706.**

15 ~~[(1)]~~

16

17 ~~[Shall the _____ (insert name of district) Community~~
18 ~~Improvement District ("District") impose a real property tax~~
19 ~~upon (all real property) within the district at a rate of not more~~
20 ~~than _____ (insert amount) dollars per hundred dollars~~
21 ~~assessed valuation for a period of _____ (insert number) years~~
22 ~~from the date on which such tax is first imposed for the purpose~~
23 ~~of providing revenue for _____ (insert general description of~~
24 ~~purpose) in the district?]~~

25 ~~[-YES]~~

~~[-NO]~~

26

27 ~~]; and~~

28 ~~(2) In the county seat of a county of the first classification without a charter form of~~
29 ~~government containing a population of at least two hundred thousand:—]~~

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.

67.1880. 1. If approved by at least four-sevenths of the qualified voters voting on the
2 question in the district, the district may impose a property tax in an amount not to exceed the
3 annual rate of thirty cents on the hundred dollars assessed valuation. The district board may
4 levy a property tax rate lower than its approved tax rate ceiling and may increase that lowered
5 tax rate to a level not exceeding the tax rate ceiling without voter approval. The property tax
6 shall be uniform throughout the district.

7 2. The ballot of submission shall be ~~[substantially in the following form:]~~ **submitted**
8 **as provided in section 115.706.**

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

15 ~~[YES] [NO]~~

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

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

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

3 property tax or proposed sales and use tax, or both, within a district pursuant to this act shall
4 be conducted in 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 _____
69 Print Name of Real Property Owner

70 If Signer is Different from Owner:

71 Name of Signer: _____

72 State Basis of Legal Authority to Sign: _____

73
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.

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

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

87 6. The results of the election shall be entered upon the records of the election
88 authority and two certified copies of the election results shall be filed with the port authority
89 and entered upon the records of the port authority.

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

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

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

71.800. 1. For the purpose of paying for all costs and expenses incurred in the
2 operation of the district, the provision of services or improvements authorized in section
3 71.796, and incidental to the leasing, construction, acquisition, and maintenance of any
4 improvements provided for under sections 71.790 to 71.808 or for paying principal and
5 interest on notes or bonds authorized for the construction or acquisition of any said
6 improvement, the district may impose a tax upon the owners of real property within the
7 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
92		officer authorized to administer
93		oaths

94 _____
 95 Mailing Address of Voter
 96 (if different)

97 **8. Except as otherwise provided in this subsection, the question shall be submitted**
 98 **~~[in substantially the following forms:]~~ as provided in section 115.706.**

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

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

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

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

114 ~~(3)~~(2) Shall the special business district of _____ be authorized to impose a
 115 special assessment not to exceed _____ cents per square foot on each
 116 square foot of land within the district?

117 YES NO
 118 If you are in favor of the question, place an "X" in the box opposite
 119 "YES". If you are opposed to the question, place an "X" in the box
 120 opposite "NO".

121 ~~(4)~~(3) Shall the special business district of _____ be authorized to impose a
 122 special assessment not to exceed _____ cents per square foot on each
 123 square foot of improvements on land within the district?

124 YES NO

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

128 ~~[(5)]~~(4) Shall the special business district of _____ be authorized to impose a
129 special assessment not to exceed _____ dollars per abutting foot of the
130 lots, tracts and parcels of land within the district abutting on public
131 streets, roads and highways?

132 YES NO

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

136 ~~[(6)]~~(5) Shall the special business district of _____ change its tax on _____ to _
137 _____?

138 YES NO

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

142

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

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

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

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

71.802. 1. Any district established under the provisions of sections 71.790 to 71.808
2 may, upon approval of the constitutionally required percentage of the voters of the district
3 voting thereon, incur indebtedness and issue bonds or notes for the payment thereof. Notice
4 of the election, the amount and the purpose of the loan shall be given.

5 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
6 **in section 115.706.**

7
8 [~~Shall the special business district incur indebtedness for the purpose of _____ in the amount~~
9 ~~of _____ dollars, evidenced by the issuance of bonds or notes and levy a real estate tax to~~
10 ~~pay therefor?~~]

11 3. If the constitutionally required percentage of the votes cast are for the
12 indebtedness, the district shall, subject to the restrictions of section 71.796 and section
13 71.800, be vested with the power to incur indebtedness in the name of the district, to the
14 amount and for the purposes specified on the ballot, and issue the bonds of the district for the
15 payment thereof.

16 4. The indebtedness authorized by this section shall not be contracted for a period
17 longer than twenty years, and the entire amount of the indebtedness shall at no time exceed,
18 including the existing indebtedness of the district, in the aggregate ten percent of the value of
19 taxable tangible property therein, as shown by the last completed assessment for state and
20 county purposes.

21 5. It shall be the duty of the district to provide for the collection of an annual tax
22 sufficient to pay the interest on the indebtedness as it falls due, and also to constitute a sinking
23 fund for the payment of the principal thereof within the time the principal becomes due.

80.460. 1. The chairman of the board of trustees of all towns and villages in this state
2 shall procure from the clerk of the county commission in which such town is located, and it
3 shall be the duty of said clerk to deliver to the chairman of the board of trustees within twenty
4 days after the date of the final adjournment of the board of equalization a certified abstract
5 from his assessment books, as corrected by the board of equalization, on all property within
6 such town subject to its taxing power and the assessed value thereof as corrected by the board
7 of equalization, which abstract shall be immediately transmitted to the board of trustees, and
8 it shall be the duty of such board of trustees to establish by ordinance the annual rates of tax
9 levy for the year for municipal purposes upon all subjects and objects of taxation within such
10 town, which tax shall not exceed the maximum rate for general municipal purposes of fifty
11 cents on the one hundred dollars assessed valuation; provided, however, that the rate of

12 taxation for general municipal purposes herein limited may be increased for such purposes for
 13 a period not to exceed four years at any one time when such rate and purpose of increase are
 14 submitted to a vote of the voters within such towns and two-thirds of the voters voting
 15 thereon shall vote therefor, but such increase so voted shall be limited to a maximum rate of
 16 taxation not to exceed thirty cents on the one hundred dollars assessed valuation. The board
 17 of trustees of any such towns may submit a question for increase of levy when in the opinion
 18 of such board of trustees the necessity therefor arises, and such question shall be submitted by
 19 such board of trustees when petitioned therefor by voters equaling in number five percent or
 20 more of the voters of such towns or villages voting for mayor or member of board of trustees
 21 at the last election at which a mayor or member of board of trustees was elected.

22 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
 23 **in section 115.706.**

24

25 [~~Shall there be a _____ cent increase in levy on one hundred dollars assessed valuation for~~
 26 ~~general municipal purposes for _____ years?~~]

27 3. If such increase in levy shall be voted, then such increased levy shall be effective
 28 for the number of years designated, and no longer, but such towns through their boards of
 29 trustees may submit any such proposal for continuing such increase of levy at any time for
 30 like periods not to exceed four years each.

90.500. 1. When one hundred voters of any incorporated city or town having less
 2 than thirty thousand inhabitants, or any city of the third class, shall petition the mayor and
 3 common council asking that an annual tax be levied for the establishment and maintenance of
 4 free public parks in the incorporated city or town, and providing for suitable entertainment
 5 therein, and shall specify in their petition a rate of taxation as provided in this section, the
 6 mayor and common council shall submit the question to the voters.

7 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
 8 **in section 115.706.**

9

10 [~~Shall a _____ cent tax per one hundred dollars assessed valuation be levied for public~~
 11 ~~parks?~~]

12 3. The tax specified in the notice shall be levied and collected in the same manner as
 13 other general taxes of the incorporated city or town and shall be deposited in the park fund.
 14 The rate of taxation authorized by this section shall be combined with any rate of tax imposed
 15 pursuant to the provisions of section 90.010, and any tax authorized pursuant to the provisions
 16 of this section shall cease in case the voters of such incorporated city or town shall so
 17 determine, by a majority vote after a petition for the submission is filed in accordance with
 18 the provisions of this section.

92.010. 1. Any constitutional charter cities in this state which may now have or hereafter acquire seven hundred thousand or more inhabitants may levy upon all subjects and objects of taxation a rate for general municipal purposes not to exceed the annual rate of one dollar on the one hundred dollars assessed valuation; provided, that the city of St. Louis may levy for county purposes, in addition to the municipal rate of taxation above provided, a rate not exceeding the rate which would be allowed for county purposes if said city of St. Louis were a county; provided, however, that the rate of taxation for general municipal purposes herein limited may be increased for not to exceed four years, when the rate and purpose of the increase are submitted to a vote and two-thirds of the voters voting thereon shall vote therefor, but such increase so voted shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation. The legislative body of any of said cities may submit the question of an increase of levy when, in the opinion of such legislative body, necessity therefor arises, and such question shall be submitted by such legislative body when petitioned therefor by the voters equaling in number one percent or more of the voters of the city voting for mayor at the last city election at which a mayor was elected.

2. The question shall be submitted [~~in substantially the following form:~~] **as provided in section 115.706.**

~~[Shall there be a _____ cent increase in tax levy on one hundred dollars valuation for general municipal purposes for _____ years?]~~

3. If such increase in levy shall be voted, then such increased levy shall be effective for the number of years designated, and no longer, but said cities, through their legislative bodies, may submit any such proposal for continuing such increase of levy at any time for like periods not to exceed four years each.

92.031. 1. Such cities may, in the alternative to imposing the levies for debt service and for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes as provided for in section 92.030, elect by ordinance to levy and impose an annual tax for debt service and an annual tax for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes such as are referred to in subdivisions (1), (2) and (3) of subsection 2 of section 92.030, which tax levies shall be independent of the other tax levies provided for in section 92.030.

2. In the event such cities make such election, the limits on individual and total annual tax levy rate referred to in subdivisions (1), (2) and (3) of subsection 2 of section 92.030 for debt service and for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes shall not apply. The tax levy rate for capital improvements and operating expenses for hospital, public health, recreation grounds and museum purposes may be increased from its current rate to a rate not to exceed one dollar

14 per hundred dollars assessed valuation by submission to and approval by a vote of the people
15 **as provided in section 115.706.**

92.035. 1. Any city having a charter form of government and a population of at least
2 three hundred thousand, but less than six hundred and fifty thousand and located wholly or
3 partially within a county of the first class having a charter form of government, in addition to
4 the levy and imposition of taxes authorized by section 92.030, may, except as otherwise
5 provided in this section, by ordinance, levy or impose a tax not to exceed the rate of ten cents
6 on each one hundred dollars of assessed valuation of real and tangible personal property
7 located within the city. The proceeds of the tax representing a rate of at least three cents on
8 each one hundred dollars of assessed valuation to be used for the operation, improvement or
9 construction expansion of museum facilities in existence on August 13, 1978, and the
10 remaining proceeds of the tax to be used exclusively for the construction, operation,
11 improvement, or expansion of additional facilities for such museum and no other. The word
12 "museum" as used in this section, shall not be construed to mean or include an art gallery.
13 General admission to the museum's facility in existence prior to August 13, 1978, shall be
14 free and open to the residents of such city. Before the city shall impose any tax under this
15 section at a rate which exceeds two cents on each one hundred dollars of assessed valuation,
16 the governing body of the city shall submit the proposed tax rate increase to the voters of the
17 city for approval or rejection at an election.

18 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
19 **in section 115.706.**

20

21 [~~Shall there be an increased tax levy of _____ cents on the hundred dollars assessed~~
22 ~~valuation for museum purposes?~~]

23 3. If a majority of the votes cast upon the proposal are in favor of the levy increase,
24 the governing body of the city may, by ordinance, impose the additional tax. If a majority of
25 the votes cast upon the proposal are against the levy increase, the governing body of the city
26 shall not impose the increase. Nothing in this section shall prohibit a rejected proposal from
27 being resubmitted to a vote of the voters.

94.060. 1. All cities of the third class in this state may by ordinance levy and impose
2 annually for municipal purposes upon all subjects and objects of taxation within such cities a
3 tax which shall not exceed the maximum rate of one dollar on the one hundred dollars
4 assessed valuation; provided, however, that the rate of tax levy of one dollar on the one
5 hundred dollars assessed valuation for municipal purposes may be increased for such
6 purposes for a period not to exceed four years at any one time when such rate and purpose of
7 increase are submitted to a vote of the voters within such cities and two-thirds of the voters

8 voting thereon shall vote therefor, but such increase so voted shall be limited to a maximum
9 rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation.

10 2. The city council may submit the question of increasing the levy when in the
11 opinion of such city council the necessity therefor arises, and the question shall be submitted
12 by such city council when petitioned therefor by voters equaling in number five percent or
13 more of the voters of such cities voting for mayor at the last election at which a mayor was
14 elected.

15 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
16 **in section 115.706.**

17

18 [~~Shall there be a _____ cent increase in tax levy on one hundred dollars valuation for general~~
19 ~~municipal purposes for _____ years in the city of _____?~~]

20 4. If such increase in levy shall be voted, then such increased levy shall be effective
21 for the number of years designated, and no longer, but cities through their city councils may
22 submit the question of continuing such increase of levy at any time for like periods not to
23 exceed four years each.

94.070. 1. In addition to the levy aforesaid for general municipal purposes, all cities
2 of the third class are hereby authorized to levy annually not to exceed the following rates of
3 taxation on all property subject to its taxing power for the following special purposes:

4 (1) For library purposes in the manner and at the rate authorized under the provisions
5 of sections 182.140 to 182.301;

6 (2) For hospitals, public health, and museum purposes twenty cents on the one
7 hundred dollars assessed valuation; and

8 (3) For recreational grounds in the manner and at the rate authorized under the
9 provisions of sections 90.500 to 90.570.

10 2. In lieu of the twenty cents levied on the one hundred dollars assessed valuation for
11 hospitals, public health, and museum purposes in subdivision (2) of subsection 1 of this
12 section, any city of the third classification with more than ten thousand eight hundred but less
13 than ten thousand nine hundred inhabitants and located in more than one county may levy a
14 tax at the rate of thirty cents on the one hundred dollars assessed valuation for hospital, public
15 health, and museum purposes.

16 **3. A question submitted under this section shall be submitted as provided in**
17 **section 115.706.**

94.250. 1. All cities of the fourth class in this state may by city ordinance levy and
2 impose annually for municipal purposes upon all subjects and objects of taxation within such
3 cities a tax which shall not exceed the maximum rate of one dollar on the one hundred dollars
4 assessed valuation.

5 2. The maximum rate of taxation for general municipal purposes may be increased for
6 not to exceed four years at any one time when the rate and purpose of such increase are
7 submitted to a vote and two-thirds of the voters voting thereon vote in favor of the increase,
8 but the increase so voted shall be limited to a maximum rate of taxation not to exceed thirty
9 cents on the one hundred dollars assessed valuation. The board of aldermen of such cities
10 may submit the question, and the question shall be submitted by the board of aldermen when
11 petitioned therefor by voters equaling in number five percent or more of the voters of such
12 cities voting for mayor at the last election at which a mayor was elected.

13 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
14 **in section 115.706.**

15

16 [~~Shall there be a _____ cent increase in tax levy on one hundred dollars valuation for general~~
17 ~~municipal purposes for _____ years in the city of _____?~~]

18 4. If the increase in levy is voted, the increased levy shall be effective for the number
19 of years designated, and no longer, but such cities through their boards of aldermen may
20 submit proposals for continuing the increase of levy at any time for like periods not to exceed
21 four years each.

94.260. 1. In addition to the levy aforesaid for general municipal purposes, all cities
2 of the fourth class are hereby authorized to levy annually not to exceed the following rates of
3 taxation on all property subject to its taxing powers for the following special purposes:

4 (1) For library purposes in the manner and at the rate authorized under the provisions
5 of sections 182.140 to 182.301;

6 (2) For hospital, public health, and museum purposes, twenty cents on the one
7 hundred dollars assessed valuation; and

8 (3) For recreation grounds in the manner and at the rate authorized under the
9 provisions of sections 90.500 to 90.570.

10 **2. A question submitted under this section shall be submitted as provided in**
11 **section 115.706.**

94.340. 1. All cities and towns in this state organized and operating under special
2 charters granted by the legislature, known as special charter cities and towns, may by
3 ordinance levy and impose annually for municipal purposes upon all subjects and objects of
4 taxation within such cities and towns a tax which shall not exceed the maximum rate of one
5 dollar on the one hundred dollars assessed valuation; provided, however, that the rate of
6 taxation for general municipal purposes herein limited may be increased for not to exceed
7 four years when the rate and purpose of such increase are submitted to a vote of the voters
8 within such cities and towns and two-thirds of the voters voting thereon shall vote therefor,

9 but such increase so voted shall be limited to a maximum rate of taxation not to exceed thirty
10 cents on the one hundred dollars assessed valuation.

11 2. The council of any such cities and towns may submit the question of increasing the
12 levy when in the opinion of such council the necessity therefor arises, and the question shall
13 be submitted by such council when petitioned therefor by voters equaling in number five
14 percent or more of the voters of such cities and towns voting for mayor at the last election at
15 which a mayor was elected.

16 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
17 **in section 115.706.**

18

19 [~~Shall there be a _____ cent increase in tax levy on one hundred dollars valuation for general~~
20 ~~municipal purposes for _____ years in the city of _____?~~]

21 4. If such increase in levy shall be voted, then such increased levy shall be effective
22 for the number of years designated, and no longer, but such cities and towns through their
23 councils may submit any such proposal for continuing such increase of levy at any time for
24 like periods not to exceed four years each.

94.350. 1. In addition to the levy aforesaid for general municipal purposes, all cities
2 and towns under special charter are hereby authorized to levy annually not to exceed the
3 following rates of taxation on all property subject to its taxing powers for the following
4 special purposes:

5 (1) For library purposes in the manner and at the rate authorized under the provisions
6 of sections 182.140 to 182.301;

7 (2) For hospital, public health, and museum purposes, twenty cents on the one
8 hundred dollars assessed valuation; and

9 (3) For recreation grounds in the manner and at the rate authorized under the
10 provisions of sections 90.500 to 90.570.

11 **2. A question submitted under this section shall be submitted as provided in**
12 **section 115.706.**

94.400. 1. All cities in this state which now have or may hereafter contain a
2 population of not less than ten thousand and less than three hundred thousand inhabitants
3 according to the last preceding federal decennial census, framing and adopting a charter for
4 its own government under the provisions of Section 19, Article VI of the Constitution of this
5 state, known as "constitutional charter cities", may by city ordinance levy and impose
6 annually for municipal purposes upon all subjects and objects of taxation within their
7 corporate limits a tax which shall not exceed the maximum rate of one dollar on the one
8 hundred dollars assessed valuation, and may by city ordinance levy and impose annually an
9 additional tax at a rate in excess of said one dollar on the one hundred dollars assessed

10 valuation, but not to exceed forty cents on the one hundred dollars assessed valuation for any
 11 one or more of the following purposes, to wit: Library, hospital, public health, and museum
 12 purposes, except that the rate of tax levy of one dollar on the one hundred dollars assessed
 13 valuation for general municipal purposes may, in addition to the aforesaid rate and purposes
 14 of increase which may be voted by city ordinance, be further increased for general municipal
 15 purposes for a period not to exceed four years at any one time when such rate and purpose of
 16 increase are submitted to a vote of the voters within such cities and two-thirds of the voters
 17 voting thereon shall vote therefor, but such increase so voted shall be limited to a maximum
 18 rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation.

19 2. The legislative body of any such cities may submit the question of increasing the
 20 levy when in the opinion of such legislative body the necessity therefor arises and the
 21 question shall be submitted by such legislative body when petitioned therefor by voters
 22 equaling in number five percent of the voters of such cities voting for a mayor at the last
 23 election at which a mayor was elected.

24 3. The question shall be submitted ~~[in substantially the following form:]~~ **as provided**
 25 **in section 115.706.**

26

27 ~~[Shall there be a _____ cent increase in tax levy on one hundred dollars valuation for general~~
 28 ~~municipal purposes for _____ years in the city of _____?]~~

29 4. If such increase of levy shall be voted, then such increased levy shall be effective
 30 for the number of years designated, and no longer, but such cities through their legislative
 31 bodies may submit any such proposal for continuing such increase of levy at any time for like
 32 periods not to exceed four years each.

33 5. Any city that has a levy for recreation grounds in excess of two mills on August 28,
 34 1994, may continue the levy at that rate without any further action. Any levy for recreation
 35 purposes which is two mills or less on August 28, 1994, shall be for purposes of computing
 36 the amount permitted by law considered to be under section 90.010. Any increase in the levy
 37 for recreation grounds after August 28, 1994, shall be in accordance with procedures set forth
 38 in section 90.010.

95.150. The question shall be submitted ~~[in substantially the following form:]~~ **as**
 2 **provided in section 115.706.**

3

4 ~~[Shall _____ (name of city, town, or village) issue bonds in the amount of _____ dollars for~~
 5 ~~the purpose of _____?]~~

95.390. The question shall be submitted ~~[in substantially the following form:]~~ **as**
 2 **provided in section 115.706.**

3

4 ~~[Shall _____ (name of city) issue bonds in the amount of _____ dollars to pay judgments~~
5 ~~and to levy a tax therefor?]~~

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 except as provided in section**
20 **137.481, all primary elections for local, state, and national offices shall be conducted on**
21 **the first Tuesday after the first Monday in August and all general elections for local,**
22 **state, and national offices and issues shall be conducted on the first Tuesday after the**
23 **first Monday in November. Elections shall not occur at any other time, except as**
24 **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.

115.706. 1. Notwithstanding any other provision of law to the contrary, no ballot
2 measure proposing the imposition, increase, or extension of an ad valorem property tax
3 by a political subdivision shall be deemed approved unless a majority of the votes cast
4 on the question are in favor; and

5 2. Notwithstanding any other provision of law to the contrary, beginning on
6 January 1, 2027, the ballot language for a question submitted to voters by a political

7 subdivision desiring to levy a real property tax or personal property tax shall include at
8 least the following elements, as applicable:

9 (1) The name of the political subdivision imposing the property tax;

10 (2) The real property or personal property on which the property tax will be
11 imposed;

12 (3) The current tax rate ceiling, the proposed tax rate ceiling, and, if the political
13 subdivision is seeking authorization to increase an existing tax, the difference between
14 the proposed new tax rate ceiling and the current tax rate ceiling, expressed in
15 percentage changed and the number of cents per one hundred dollars of assessed
16 valuation. The percentage change shall be calculated by subtracting the current tax rate
17 ceiling from the proposed tax rate ceiling, dividing the result by the current tax rate
18 ceiling, and multiplying the quotient by one hundred;

19 (4) The length of time for which the tax will be imposed or the expiration date of
20 the tax;

21 (5) The purpose for which the tax will be imposed;

22 (6) A description of additional actions a political subdivision affected by the
23 ballot issue will be required to take;

24 (7) If the political subdivision is seeking authorization to issue bonds, notes, or
25 other obligations:

26 (a) An indication that bonds, notes, or other obligations will be issued if the
27 proposal is approved;

28 (b) The kind of bonds, notes, or other obligations that will be issued including,
29 but not limited to, general obligation bonds or revenue bonds; and

30 (c) The total amount of such bonds, notes, or other obligations;

31 (8) A disclosure that an increase to a tax rate ceiling could result in a tax rate
32 increase;

33 (9) A statement indicating the real property or personal property that will be
34 affected by such tax or tax rate ceiling increase, containing wording substantially
35 similar to the following, as applicable:

<p>36 "If approved, this proposition could increase the property taxes 37 of:</p>
<p>38 A residential property _____ (insert levy amount multiplied by 39 100,000 multiplied by 0.0019) per \$100,000 of appraised 40 valuation;</p>
<p>41 A commercial property _____ (insert levy amount multiplied by 42 100,000 multiplied by 0.0032) per \$100,000 of appraised 43 valuation;</p>

44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61

<p>An agricultural property _____ (insert levy amount multiplied by 100,000 multiplied by 0.0012) per \$100,000 of appraised valuation;</p> <p>A motor vehicle _____ (insert levy amount multiplied by 10,000 multiplied by 0.00333) per \$10,000 of appraised valuation."</p>
--

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

- (1) Failing to adopt the proposed measure would cause an actual increase in the tax rate; and**
- (2) Adopting the proposed measure would cause the tax rate to stay the same or decrease.**

4. The ballot language statements shall fairly and accurately explain what a vote for and what a vote against the measure represent. The ballot language shall be true and impartial statements of the effect of a vote for and against the measure in language neither intentionally argumentative nor likely to create prejudice for or against the proposed measure.

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

- (1) "Residential property"[5]:**
 - (a) All real property improved by a structure which is used or intended to be used for residential living by human occupants[5];**
 - (b) Vacant land in connection with an airport[5];**
 - (c) Land used as a golf course[5];**
 - (d) Manufactured home parks[5];**
 - (e) Bed and breakfast inns in which the owner resides and uses as a primary residence with six or fewer rooms for rent[5] ~~and~~;**
 - (f) Time-share units as defined in section 407.600, except to the extent such units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020, but residential property shall not include other similar facilities used primarily for transient housing. For the purposes of this section, "transient housing" means all rooms available for rent or lease for which the receipts from the rent or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of section 144.020; **the leasing of a single-family home, in whole or in part, for a term of less than thirty 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.

137.037. 1. The county commission of any county may, at any election, submit to the
2 voters of the county a proposition to authorize a levy not to exceed two mills on the dollar of
3 assessed valuation of all tangible property taxable by the county to pay the cost of contracting
4 with a private person or firm to reevaluate all real property subject to taxation by that county
5 or to provide funding for that portion of all costs of the assessor's office which would
6 otherwise be paid from county general revenues.

7 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
8 **in section 115.706.**

9

10 [~~Shall the county commission be authorized to levy a tax not to exceed twenty cents on the~~
11 ~~hundred dollars assessed valuation on all property taxable by the county to provide funds~~
12 ~~annually to pay the cost of assessing and equalizing real property values subject to taxation by~~
13 ~~the county?~~]

14 3. If the question receives a majority of the votes cast thereon, the county commission
15 may impose a levy for that purpose, the proceeds of which shall be placed in the assessment
16 fund.

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.

137.065. 1. For county purposes the annual tax on property, not including taxes for
2 the payment of valid bonded indebtedness or renewal bonds issued in lieu thereof, shall not
3 exceed the rates herein specified: In counties having three hundred million dollars or more
4 assessed valuation and having by operation of law attained the classification of a county of
5 the first class, the rates shall not exceed thirty-five cents on the hundred dollars assessed
6 valuation; and in all other counties, the rate shall not exceed fifty cents, except that in any

7 county the maximum rates of taxation as limited in this section may be increased for not to
8 exceed four years, when the rate and purpose of the increase are submitted to a vote and two-
9 thirds of the voters of the county voting thereon shall vote therefor.

10 2. County commissions are hereby authorized to submit the question of increasing
11 maximum tax rates herein specified, and shall submit the question when petitioned therefor
12 by not less than ten percent of the voters of the county as determined by the total vote cast for
13 governor in the last preceding general election for governor.

14 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
15 **in section 115.706.**

16

17 [~~Shall there be a levy for county purposes of _____ on the hundred dollars assessed~~
18 ~~valuation?~~]

19 4. For any county, which by operation of law attains the classification of a county of
20 the first class on or after January 1, 1991, which has a tax rate ceiling at or below thirty-five
21 cents by application of section 137.073 or 137.115, whichever is applicable, it shall not be
22 necessary to further reduce such county's tax rate due to the attainment of such first class
23 county status.

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 **or subclass (3) real**
44 **property** within any county with a charter form of government, or within a city not within a
45 county, is made by a computer, computer-assisted method or a computer program, the burden
46 of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall
47 be on the assessor at any hearing or appeal. In any such county, unless the assessor proves
48 otherwise, there shall be a presumption that the assessment was made by a computer,
49 computer-assisted method or a computer program. Such evidence shall include, but shall not
50 be limited to, the following:

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

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

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

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

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

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

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

69 (2) Livestock, twelve percent;

70 (3) Farm machinery, twelve percent;

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

75 (5) Poultry, twelve percent;

76 (6) Tools and equipment used for pollution control and tools and equipment used in
77 retooling for the purpose of introducing new product lines or used for making improvements
78 to existing products by any company which is located in a state enterprise zone and which is
79 identified by any standard industrial classification number cited in subdivision (7) of section
80 135.200, twenty-five percent; and

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

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

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

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

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

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

95 (2) A taxpayer may apply to the county assessor, or, if not located within a county,
96 then the assessor of such city, for the reclassification of such taxpayer's real property if the use
97 or purpose of such real property is changed after such property is assessed under the
98 provisions of this chapter. If the assessor determines that such property shall be reclassified,

99 he or she shall determine the assessment under this subsection based on the percentage of the
100 tax year that such property was classified in each subclassification.

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

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

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

125 9. The assessor of each county and each city not within a county shall use a nationally
126 recognized automotive trade publication such as the National Automobile Dealers'
127 Association Official Used Car Guide, Kelley Blue Book, Edmunds, or other similar
128 publication as the recommended guide of information for determining the true value of motor
129 vehicles described in such publication. The state tax commission shall select and make
130 available to all assessors which publication shall be used. The assessor of each county and
131 each city not within a county shall use the trade-in value published in the current October
132 issue of the publication selected by the state tax commission. The assessor shall not use a
133 value that is greater than the average trade-in value in determining the true value of the motor
134 vehicle without performing a physical inspection of the motor vehicle. For vehicles two years
135 old or newer from a vehicle's model year, the assessor may use a value other than average

136 without performing a physical inspection of the motor vehicle. In the absence of a listing for
137 a particular motor vehicle in such publication, the assessor shall use such information or
138 publications that, in the assessor's judgment, will fairly estimate the true value in money of
139 the motor vehicle. For motor vehicles with a true value of less than fifty thousand dollars as
140 of January 1, 2025, the assessor shall not assess such motor vehicle for an amount greater
141 than such motor vehicle was assessed in the previous year, provided that such motor vehicle
142 was properly assessed in the previous year.

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

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

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

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

168 14. ~~[Any county or city not within a county in this state may, by an affirmative vote of~~
169 ~~the governing body of such county, opt out of the provisions of this section and sections~~
170 ~~137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety first general~~
171 ~~assembly, second regular session and section 137.073 as modified by house committee~~
172 ~~substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-~~

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

192 ~~15. The governing body of any city of the third classification with more than twenty~~
193 ~~six thousand three hundred but fewer than twenty six thousand seven hundred inhabitants~~
194 ~~located in any county that has exercised its authority to opt out under subsection 14 of this~~
195 ~~section may levy separate and differing tax rates for real and personal property only if such~~
196 ~~city bills and collects its own property taxes or satisfies the entire cost of the billing and~~
197 ~~collection of such separate and differing tax rates. Such separate and differing rates shall not~~
198 ~~exceed such city's tax rate ceiling] **Beginning on January 1, 2027, each county and city not**~~
199 ~~**within a county shall determine the assessed valuation, set and revise rates of levy, and**~~
200 ~~**make adjustments to current levies required under Article X, Section 22 of the**~~
201 ~~**Constitution of Missouri for each subclass of real property, individually, and personal**~~
202 ~~**property, in the aggregate.**~~

203 ~~[16.]~~ **15.** Any portion of real property that is available as reserve for strip, surface, or
204 coal mining for minerals for purposes of excavation for future use or sale to others that has
205 not been bonded and permitted under chapter 444 shall be assessed based upon how the real
206 property is currently being used. Any information provided to a county assessor, state tax
207 commission, state agency, or political subdivision responsible for the administration of tax
208 policies shall, in the performance of its duties, make available all books, records, and
209 information requested, except such books, records, and information as are by law declared

210 confidential in nature, including individually identifiable information regarding a specific
 211 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall
 212 mean all real property that is in use or readily available as a reserve for strip, surface, or coal
 213 mining for minerals for purposes of excavation for current or future use or sale to others that
 214 has been bonded and permitted under chapter 444.

**137.481. Notwithstanding any other provision of law to the contrary, all counties
 2 which adopt a township organization may submit questions related to real property tax
 3 or personal property tax in either April or November.**

137.565. 1. Whenever ten or more voters residing in or owners of land in any general
 2 or special road district in any county in this state shall petition the county commission of the
 3 county in which such district is located, asking that such commission submit the question in
 4 such district for the purpose of voting for or against the levy of the tax provided for in Section
 5 12(a) of Article X of the Constitution of Missouri, it shall be the duty of the county
 6 commission, upon the filing of such petition, to submit the question. The petition so filed
 7 shall set out the duration of the tax to be levied in a period of one, two, three, or four years
 8 and the ballot to be used for voting shall specify the number of years duration of the tax levy,
 9 but in no event shall the duration of the tax levy be for a period of more than four years. Such
 10 submission shall be made by an order entered of record setting forth the date and the rate of
 11 tax the commission will levy, which rate shall not exceed thirty-five cents on the hundred
 12 dollars assessed valuation on all taxable real and tangible personal property in the district.

2. The question shall be submitted as provided in section 115.706.

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.

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:~~] **submitted as provided in section 115.706.**

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 **submitted on the day established for such ballots**

76 ~~subdivision by no later than November thirtieth of each year]~~ **For purposes of this section,**
77 **"real property tax" includes, but is not limited to, the following levies on an eligible**
78 **taxpayer's homestead by a county or a political subdivision within such county:**

- 79 (1) **A tax levy for debt service;**
- 80 (2) **A tax levy for operating purposes or operating expenses;**
- 81 (3) **A tax levy for capital improvements or capital projects;**
- 82 (4) **A special assessment or special tax levy; and**
- 83 (5) **Any other real property tax levied for any purpose.**

84 **6. For all tax years beginning on or after the effective date of this section, an**
85 **eligible taxpayer applying for the tax credit authorized under the provisions of this**
86 **section shall not be required to reapply annually. Upon initial qualification under the**
87 **provisions of this section and any additional provisions adopted by the county governing**
88 **body, the eligible taxpayer shall maintain such eligibility without a requirement to**
89 **reapply for qualification each year. The tax credit shall continue to be automatically**
90 **applied to the eligible taxpayer's homestead until the tax year in which the eligible**
91 **taxpayer relocates to another homestead or upon the death of the eligible taxpayer,**
92 **which shall be certified with a copy of the death certificate or notification of the**
93 **relocation within ninety days of the date of either such event.**

94 **7. Nothing in this section shall be construed to prevent an eligible taxpayer from**
95 **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.

162.223. 1. When the voters in any two or more adjacent districts without limitation
 2 as to size or enrollment desire to consolidate and form a new district, a petition asking for an
 3 election upon the question of consolidation shall be filed with the boards of education of the
 4 affected districts; provided, however, that such petition shall be signed by ten percent of those
 5 in each district who voted for school directors at the last election in which such directors were
 6 elected, or one hundred voters, whichever is the higher number.

7 2. As an alternative to the procedure in subsection 1 of this section, two or more
 8 adjacent districts may, by a majority vote of each board of education, call for an election upon
 9 the question of consolidation.

10 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
 11 **in section 115.706.**

12
 13 [~~Shall the _____ school district and the _____ school district (and the _____ school~~
 14 ~~district) form a new district with a tax rate ceiling of _____ per one hundred dollars of~~
 15 ~~assessed valuation? If this proposition is approved, the adjusted operating levy of the new~~
 16 ~~school district is estimated to be _____ (amount) per one hundred dollars of assessed~~
 17 ~~valuation.]~~

18 4. The board of directors of each affected district shall cause the question to be
 19 included on the ballot to be submitted to the voters in each such district at the next election
 20 day. A plat of the proposed new district shall be published and posted with the notices of
 21 election.

22 5. The results of the voting on the proposal in each district affected shall be certified
23 to the state commissioner of education by the secretary of each board of education of each
24 district or by such other person or body charged with conducting such elections and, should
25 the majority of the votes cast in each affected district be in favor of the proposal, the state
26 commissioner shall declare the new district formed as of July first following the submission
27 of the question.

28 6. If the commissioner of education declares, before the closing date for filing for the
29 election of board members on the municipal election date, that the new district is to be formed
30 as of July first, no candidates shall be certified by the districts involved in the consolidation
31 and the board members whose terms would otherwise have expired on that date shall remain
32 as board members until July first. In consolidation cases where there is insufficient time from
33 the date the commissioner of education declares that the new district shall be formed as of
34 July first and July first to hold an election of board members, seven board members from the
35 boards of the consolidating districts shall be drawn by lot to serve until the next election at
36 which the new board of education can be elected. The number of board members selected
37 from one district shall not exceed the quotient resulting from seven divided by the number of
38 districts consolidating rounded down to the nearest whole number plus one. The
39 commissioner of education or a designee shall supervise the drawing, by lot, of the board
40 members which shall be approved by the state board of education.

162.441. 1. If any school district desires to be attached to a community college
2 district organized under sections 178.770 to 178.890 or to one or more adjacent seven-
3 director school districts for school purposes, upon the receipt of a petition setting forth such
4 fact, signed either by voters of the district equal in number to ten percent of those voting in
5 the last school election at which school board members were elected or by a majority of the
6 voters of the district, whichever is the lesser, the school board of the district desiring to be so
7 attached shall submit the question to the voters [~~at a November election~~] **as provided in**
8 **subsection 1 of section 115.706.**

9 2. As an alternative to the procedure in subsection 1 of this section, a seven-director
10 district may, by a majority vote of its board of education, propose a plan to the voters of the
11 district [~~at a November election~~] **as provided in subsection 1 of section 115.706** to attach the
12 district to one or more adjacent seven-director districts and call an election upon the question
13 of such plan.

14 3. As an alternative to the procedures in subsection 1 or 2 of this section, a
15 community college district organized under sections 178.770 to 178.890 may, by a majority
16 vote of its board of trustees, propose a plan to the voters of the school district [~~at a November~~
17 ~~election~~] **as provided in subsection 1 of section 115.706** to attach the school district to the
18 community college district, levy the tax rate applicable to the community college district at

19 the time of the vote of the board of trustees, and call an election upon the question of such
 20 plan. The community college proposing the annexation shall appear at a public meeting of
 21 the school district to which the annexation is being proposed to present the annexation
 22 proposal. The school board shall invite the community college to make this presentation at a
 23 regularly scheduled meeting no more than one hundred twenty days prior and no less than
 24 thirty days prior to the election to present the annexation proposal. The tax rate applicable to
 25 the community college district shall not be levied as to the school district until the proposal by
 26 the board of trustees of the community college district has been approved by a majority vote
 27 of the voters of the school district at the election called for that purpose. The community
 28 college district shall be responsible for the costs associated with the election.

29 4. A plat of the proposed changes to all affected districts shall be published and
 30 posted with the notice of election.

31 5. The question shall be submitted [~~in substantially the following form:~~] **as provided**
 32 **in section 115.706.**

33

34 [~~Shall the _____ school district become a part of and be annexed to the _____ community~~
 35 ~~college district effective the _____ day of _____, _____? If this proposition is approved,~~
 36 ~~the overall tax levy in the school district will increase by the community college tax levy of~~
 37 ~~_____ per \$100 of assessed valuation and all residents of the school district will be eligible~~
 38 ~~for reduced community college tuition at the in district rate.]~~

39 6. If a majority of the votes cast in the district proposing annexation favor annexation,
 40 the secretary shall certify the fact, with a copy of the record, to the board of the district and to
 41 the boards of the districts to which annexation is proposed; whereupon the boards of the
 42 seven-director districts to which annexation is proposed shall meet to consider the
 43 advisability of receiving the district or a portion thereof, and if a majority of all the
 44 members of each board favor annexation, the boundary lines of the seven-director school
 45 districts from the effective date shall be changed to include the district, and the board shall
 46 immediately notify the secretary of the district which has been annexed of its action.

47 7. Upon the effective date of the annexation, all indebtedness, property and money on
 48 hand belonging thereto shall immediately pass to the seven-director school district. If the
 49 district is annexed to more than one district, the provisions of sections 162.031 and 162.041
 50 shall apply.

162.840. The question shall be submitted [~~in substantially the following form:~~] **as**
 2 **provided in section 115.706.**

3

4 [~~Shall there be organized a special school district comprising the school districts of _____~~
 5 ~~(described by school district name and/or number), state of Missouri, for vocational education~~

~~6 and for the education and training of handicapped and severely handicapped children,
7 embracing the entire area of these school districts, having the power to impose a property tax
8 not to exceed the annual rate of twenty-five cents on each hundred dollars assessed valuation,
9 and any additional tax that is approved hereafter by vote thereon, and to be known as "The
10 Special School District of _____," as prayed for by a petition filed with state board of
11 education on the _____ day of _____, 20____?]~~

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.

164.021. 1. Whenever it becomes necessary, in the judgment of the school board of
 2 any school district in the state, to increase the tax rate beyond the rate authorized by the
 3 constitution for district purposes without voter approval plus the last tax rate approved by the
 4 voters for school purposes, or when voters of the district equal in number to ten percent or
 5 more of the number of votes cast for the member of the school board receiving the greatest
 6 number of votes cast at the last school election in the district wherein board members were
 7 elected, petition the board, in writing, for an increase in the tax rate, the board shall determine
 8 the rate of taxation necessary to be levied in excess of the existing rate and submit the
 9 proposition as to whether the rate of taxation shall be increased by the board to the voters of
 10 the district. The proposal may be submitted ~~[at an election]~~ **as provided in section 115.706.**

11 2. If the necessary majority of the voters voting thereon, as required by Article X,
 12 Section 11(c), of the Constitution, favor the proposed increase, the result of vote, including
 13 the rate of taxation so voted, shall be certified by the clerk of the district to the clerk of the
 14 commission of the proper county or counties, who, on receipt thereof, shall assess the amount
 15 so certified, effective as of September twentieth next following, against all taxable property of
 16 the school district as provided by law. In metropolitan districts the certification shall be made
 17 by the secretary of the board as required by law.

164.151. 1. The questions on bond issues in all districts shall be submitted ~~[in~~
 2 ~~substantially the following form:]~~ **as provided in section 115.706.**

3

4 ~~[Shall the _____ board of education borrow money in the amount of _____ dollars for the~~
 5 ~~purpose of _____ and issue bonds for the payment thereof resulting in an estimated increase~~
 6 ~~to the debt service property tax levy of _____ (amount of estimated increase) per one~~
 7 ~~hundred dollars of assessed valuation? If this proposition is approved, the adjusted debt~~
 8 ~~service levy of the school district is estimated to increase from _____ (amount of current~~
 9 ~~school district levy) to _____ (estimated adjusted debt service levy) per one hundred dollars~~
 10 ~~assessed valuation of real and personal property.]~~

11 2. If the constitutionally required number of the votes cast are for the loan, the board
 12 may, subject to the restrictions of section 164.161, borrow money in the name of the district,
 13 to the amount and for the purpose specified in the notices aforesaid, and issue bonds of the
 14 district for the payment thereof.

167.231. 1. Within all school districts except metropolitan districts the board of
 2 education shall provide transportation to and from school for all pupils living more than three
 3 and one-half miles from school and may provide transportation for all pupils. State aid for
 4 transportation shall be paid as provided in section 163.161 only on the basis of the cost of
 5 pupil transportation for those pupils living one mile or more from school, including
 6 transportation provided to and from publicly operated university laboratory schools. The
 7 board of education may provide transportation for pupils living less than one mile from
 8 school at the expense of the district and may prescribe reasonable rules and regulations as to
 9 eligibility of pupils for transportation, and, notwithstanding any other provision of law, no
 10 such district shall be subject to an administrative penalty when the district demonstrates
 11 pursuant to rule established by the state board of education that such students are required to
 12 cross a state highway or county arterial in the absence of sidewalks, traffic signals, or a
 13 crossing guard and that no existing bus stop location has been changed to permit a district to
 14 evade such penalty. If no increase in the tax levy of the school district is required to provide
 15 transportation for pupils living less than one mile from the school, the board may transport
 16 said pupils. If an increase in the tax levy of the school district is required to provide
 17 transportation for pupils living less than one mile from school, the board shall submit the
 18 question ~~[at a public election]~~ **as provided in subsection 1 of section 115.706.** If a two-
 19 thirds majority of the voters voting on the question at the election are in favor of providing the
 20 transportation, the board shall arrange and provide therefor.

21 2. The proposal and the ballots ~~[may]~~ **shall** be ~~[in substantially the following form:]~~
 22 **submitted as provided in section 115.706.**

23 ~~[Shall the board of education of the _____ school district provide~~
 24 ~~transportation at the expense of the district for pupils living less than~~
 25 ~~one mile from school and be authorized to levy an additional tax of _____~~
 26 ~~cents on the one hundred dollars assessed valuation to provide~~
 27 ~~funds to pay for such transportation service?]~~

28 ~~[-YES] [NO]~~

29 ~~[(If you are in favor of the proposition (or question), place an X in the~~
 30 ~~box opposite "YES". If you are opposed to the proposition (or~~
 31 ~~question), place an X in the box opposite "NO".)]~~

32 3. The board of education of any school district may provide transportation to and
 33 from school for any public school pupil not otherwise eligible for transportation under the
 34 provisions of state law, and may prescribe reasonable rules and regulations as to eligibility for
 35 transportation, if the parents or guardian of the pupil agree in writing to pay the actual cost of
 36 transporting the pupil. The minimum charge would be the actual cost of transporting the
 37 pupil for ninety school days, which actual cost is to be determined by the average per-pupil

38 cost of transporting children in the school district during the preceding school year. The full
39 actual cost shall be paid by the parent or guardian of the pupil and shall not be paid out of any
40 state school aid funds or out of any other revenues of the school district. The cost of
41 transportation may be paid in installments, and the board of education shall establish the cost
42 of the transportation and the time or times and method of payment.

178.881. 1. The board of trustees of any public community college district in this
2 state may establish a community college capital improvement subdistrict by its order for the
3 sole purpose of capital projects. The boundaries of any capital improvement subdistrict
4 established pursuant to this section shall be within the boundaries of the community college
5 district.

6 2. In the event a capital improvement subdistrict is so established, the board of
7 trustees may propose an annual rate of taxation for the sole purpose of capital projects, within
8 the limits of sections 178.770 to 178.891, which proposal shall be submitted to a vote of the
9 people within the capital improvement subdistrict **as provided in subsection 1 of section**
10 **115.706.**

11 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
12 **in section 115.706.**

13 ~~[Shall the board of trustees of _____ (name of district) be~~
14 ~~authorized, for the purpose of _____ (name of capital project), to~~
15 ~~borrow money in the amount of _____ dollars to be used in the~~
16 ~~capital improvement subdistrict of _____ (name of capital~~
17 ~~improvement subdistrict) for the purpose of _____ (name of capital~~
18 ~~project) and issue bonds for payment thereof?]~~

19 [~~YES~~] [~~NO~~]

20 4. If a majority of the votes cast on the question are for the tax as submitted, the tax
21 shall be levied and collected on property within the capital improvement subdistrict in the
22 same manner as other community college district taxes. Such funds shall be used for capital
23 improvements in the community college capital improvement subdistrict.

24 5. Where a tax has not been approved by the voters within a five-year period from the
25 establishment of a community college capital improvement subdistrict, such capital
26 improvement subdistrict shall be dissolved by the board of trustees.

182.010. 1. Whenever voters equal to five percent of the total vote cast for governor
2 at the last election in any county, outside of the territory of all cities and towns in the county
3 which at the time of election as hereinafter provided maintain and control free public and tax
4 supported libraries pursuant to other provisions of this chapter, except as provided in section
5 182.030, shall petition the county governing body in writing, asking that a county library
6 district of the county, outside of the territory of all the aforesaid cities and towns, be

7 established and be known as " _____ County library district", and asking that an annual tax
8 be levied for the purpose herein specified, and specifying in their petition a rate of taxation,
9 then the county governing body, if it finds the petition was signed by the requisite number of
10 voters and verified in accordance with the provisions of section 126.040, pertaining to
11 initiative petitions, shall enter of record a brief recital of the petition, including a description
12 of the proposed county library district, and of its finding; and shall order that the questions of
13 the petition be submitted to the voters of the proposed county library district **as provided in**
14 **subsection 1 of section 115.706.** The order of the county governing body and the notice shall
15 specify the name of the county and the rate of taxation mentioned in the petition.

16 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
17 **in section 115.706.**

18

19 [~~Shall there be established a _____ County library district?~~

20

21 ~~Shall there be a tax of _____ (insert amount) on each one hundred dollars assessed valuation~~
22 ~~for a county library?]~~

23 3. In case the boundary limits of any city or town hereinabove mentioned are not the
24 same as the boundary limits of the school district of the city or town, and the school district
25 embraces territory outside the boundary limits of the city or town and within the boundary
26 limits of the proposed county library district, then all voters, otherwise qualified and residing
27 in the school district, but outside the limits of the city or town and within the limits of the
28 proposed county library district, shall be eligible to vote on the proposition, and may cast a
29 vote thereon at the designated polling place within the county. The ballots shall be certified to
30 county governing body as provided in section 179.020.

31 4. In case the proposed tax is sought as an increased tax for the maintenance of a
32 library already established hereunder, over a lesser tax rate theretofore voted and adopted,
33 then such fact shall be recited in the petition and the notice of the submission of the question.

34 5. The question shall be submitted [~~in substantially the following form:~~] **as provided**
35 **in section 115.706.**

36

37 [~~Shall there be a tax increase of _____ (insert amount) over the present _____ tax for the~~
38 ~~county library?]~~

39 6. If a majority of all the votes cast on the question are for the tax as submitted, the
40 tax specified in the notice shall be levied and collected in the same manner as other county
41 library taxes as provided in section 182.020, and shall be known as and become a part of the
42 "County Library Fund" to be administered as provided in section 182.020.

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.

39

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.

182.020. 1. If, from returns of the submission of the question, the majority of all the
2 votes cast are in favor of establishing a county library district and for the tax for a free county
3 library, the county governing body shall enter of record a brief recital of the returns and that
4 there has been established " _____ county library district", and thereafter such " _____
5 county library district", shall be considered established; and the tax specified in the notice,
6 subject to the provisions of this section, shall be levied and collected, from year to year.

7 2. At least once in every month the county collector in each county of the first and
8 second classes, including such counties having a charter form of government, shall pay over
9 to the treasurer of the county library district all moneys received and collected by him to
10 which the district is entitled and take duplicate receipts from the treasurer, one of which he
11 shall file with the secretary of the county library district and the other he shall file in his
12 settlement with the county governing body. The county collector in the counties of the third
13 and fourth classes shall pay over to the county treasurer at least once in every month all
14 moneys received and collected by him which are due the county library district and shall take
15 duplicate receipts therefor, one of which he shall file in his settlement with the county
16 governing body. The county treasurer in such counties shall pay over to the treasurer of the
17 county library district, at least once in every month, all moneys so received by him to which
18 the district is entitled. Upon payment he shall take duplicate receipts from the treasurer of the
19 county library district, one of which he shall file with the secretary of the county library
20 district, and the other he shall file in his settlement with the county governing body.

21 3. The tax may be reconsidered whenever the voters of any county library district
22 shall so determine by a majority vote on such questions after petition, order, and notice of the
23 election and of the purpose thereof, first having been made, filed, and given, as in the case of
24 establishing such county library district. At least five years must elapse after the county
25 library district has been established and a tax therefor has been levied before a question to
26 reconsider the tax may be submitted under this subsection.

27 4. Whenever the county library board of trustees finds it appropriate, it may order an
28 election **as provided in subsection 1 of section 115.706** on the question of increasing the tax
29 established pursuant to subsection 2 of section 182.010 or increased pursuant to subsection 5
30 of section 182.010. Notice of the election shall be published in the same manner as is notice
31 of an election to establish a county library district under section 182.010. The notice and
32 order shall each recite the amount of the proposed increase. The question shall be submitted
33 ~~[in substantially the following form:]~~ **as provided in section 115.706.**

34

35 ~~[Shall the _____ per hundred dollars assessed valuation tax for the county library be~~
36 ~~increased to _____ per hundred dollars assessed valuation?]~~

37

38 If a majority of votes cast on the question are in favor of the increase, then the increased tax
39 shall be levied and collected in the same manner as the tax was at its previous lower rate.

40 5. As used in sections 182.010 to 182.120, the words "county commission" or "county
41 governing body" shall be construed to mean the proper commission or official in any county
42 operating under a special charter.

 182.030. Whenever voters equal to five percent of the total vote cast for governor at
2 the last election in an existing municipal library district within the geographical boundaries of
3 a proposed or existing county library district shall petition in writing the county commission
4 to be included in the proposed or existing county library district, subject to the official
5 approval of the existing county library board, the voters of the municipal library district shall
6 be permitted to vote on the question for establishing or joining the county library district, and
7 on the proposition for a tax levy for establishing and maintaining a free county library **as**
8 **provided in section 115.706.** If the question carries by a majority vote, the municipal library
9 district shall become a part of the county library district at the beginning of the next fiscal
10 year and the property within the municipal library district shall be liable to taxes levied for
11 free county library purposes. If a majority of voters in the existing municipal library district
12 oppose the county library district, the existing municipal library district shall continue.

 182.100. 1. Whenever, in any county library district which has decided or shall
2 hereafter decide to establish and maintain a free county library under the provisions of
3 sections 182.010 to 182.120, the county library board of trustees, by written resolution
4 entered of record, deems it necessary that free county library buildings be erected in the
5 county and voters equal to five percent of the total vote cast for governor at the last election of
6 any county library district shall petition the county governing body in writing asking that an
7 annual tax be levied at and as an increased rate of taxation for the library buildings and
8 specify in their petition a rate of taxation annually, and not to be levied for more than ten
9 years, on all taxable property in such county library district, then the county governing body,

10 if it finds the petition was signed by the requisite number of voters, shall enter of record a
11 brief recital of the petition, and of its finding, and shall order that the question of the petition
12 be submitted to the voters of the county library district ~~[at an election]~~ **as provided in**
13 **subsection 1 of section 115.706.** The order and the notice shall specify the rate of taxation
14 mentioned in the petition.

15 2. The question shall be submitted ~~[in substantially the following form:]~~ **as provided**
16 **in section 115.706.**

17

18 ~~[Shall there be a tax of _____ (insert amount) on each one hundred dollars assessed~~
19 ~~valuation for the erection of a free county library building?]~~

20 3. If the majority of the voters of the county library district voting on the question
21 vote in favor of the tax, the tax specified in the notice shall be levied and collected in like
22 manner with other taxes of the county library district, and shall be known as the "County
23 Library Building Fund", and shall be subject to the exclusive control of the county library
24 board of trustees. At least once in every month the county collector in all counties of the first
25 and second classes, including such counties having a charter form of government, shall pay
26 over to the treasurer of the county library district all money received and collected by him for
27 the fund and take duplicate receipts from the treasurer, one of which he shall file with the
28 secretary of the county library district and the other he shall file in his settlement with the
29 county governing body. The county collector in counties of the third and fourth classes shall
30 pay over to the county treasurer, at least once in every month, all moneys received and
31 collected by him for the county library building fund and shall take duplicate receipts
32 therefor, one of which he shall file in his settlement with the county governing body. The
33 county treasurer in such county shall pay over to the treasurer of the county library district, at
34 least once in every month, all moneys so received by him for the fund; upon payment he shall
35 take duplicate receipts from the treasurer of the county library district, one of which he shall
36 file with the secretary of the district, and the other he shall file in the settlement with the
37 county governing body. This fund shall be used for expenses incident to the erection and
38 furnishing of the library building. The tax hereby provided for the erection of free county
39 library buildings in such county shall be in addition to the tax levied for the establishment and
40 maintenance of such county library.

182.140. 1. Whenever voters equal to five percent of the total vote cast for governor
2 at the last election in any city petition the mayor, common council or other proper governing
3 body in writing asking that an annual tax be levied for the establishment and maintenance of a
4 free public library in the city, and specify in their petition a rate of taxation on all the taxable
5 property in the city, the governing body shall direct that the question be submitted to the
6 voters of the city ~~[at an election]~~ **as provided in subsection 1 of section 115.706.** The order

7 of the governing body and the notice shall specify the name of the city and the rate of taxation
8 mentioned in the petition.

9 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
10 **in section 115.706.**

11

12 [~~Shall there be a tax of _____ (insert amount) on each one hundred dollars assessed~~
13 ~~valuation for a public library?~~]

14 3. If, from returns of the election, the majority of all the votes cast on the question are
15 in favor of the tax, the governing body shall enter of record a brief recital of the returns and
16 that there has been established a public library and thereafter the free public library shall be
17 established, and shall be a body corporate, and known as such.

18 4. The tax specified in the notice, subject to the provisions of this section, shall be
19 levied and collected, from year to year, in like manner with other general taxes of the city.
20 The proceeds of the levy, together with all interest accruing on same, with library fines,
21 collections, bequests and donations in money, shall be deposited in the city library fund. At
22 least once in every month the proper city finance officer shall pay over to the treasurer of the
23 library district all moneys received and collected for the city library fund, including interest
24 on such moneys, and shall take duplicate receipts from the treasurer, one of which he shall file
25 with the secretary of the library district and the other of which he shall file in his settlement
26 with the city governing body.

27 5. In case the proposed tax is sought as an increased tax for the maintenance of a free
28 public library already established over a lesser tax rate theretofore voted and adopted, then
29 such fact shall be recited in the petition and the notice of the election or whenever the city
30 library board of trustees finds it appropriate it may order an election **as provided in**
31 **subsection 1 of section 115.706** on the question of increasing the tax established pursuant to
32 this section. Notice of the election shall be published in the same manner as is notice of an
33 election to establish a city library district under this section. The notice and order shall each
34 recite the amount of the proposed increase.

35 6. The question shall be submitted [~~in substantially the following form:~~] **as provided**
36 **in section 115.706.**

37

38 [~~Shall there be a tax increase of _____ (insert amount) over the present _____ tax for the~~
39 ~~public library?~~]

40 7. If a majority of all the votes cast on the question is for the tax submitted, the tax
41 specified in the notice shall be levied and collected in like manner with other general taxes of
42 the city, and shall be known as and become a part of the "City Library Fund" and be
43 administered as provided in section 182.200.

44 8. The tax may be reconsidered whenever the voters of the city determine by a
45 majority vote given at an election.

46 9. Notwithstanding any other provisions of this chapter to the contrary, any city may
47 establish, operate and maintain a free public library in accordance with the provisions of this
48 section if the city is located within the boundaries of a county library district that has been
49 established, but has not levied and collected a library tax pursuant to section 182.020 within a
50 year of when the county library district was first established.

51 10. The authority granted by this section shall be in addition to those powers granted
52 in section 94.400.

182.650. 1. Whenever a consolidated public library district has been created it may
2 levy a tax at a rate of not less than twenty cents on the one hundred dollars of assessed
3 valuation of all taxable property in the districts to be served by the consolidated public library
4 district; except that, any increase in the rate of taxation to be assessed shall, on resolution
5 adopted by the board of trustees of the consolidated public library district, be submitted to the
6 county commission or county executive officers of the counties included within the district, to
7 be submitted to the voters of the respective counties for approval.

8 2. The county commissions or county executive officers, after receipt of the
9 resolution pursuant to the provisions of this section, shall order that the proposed increase in
10 the rate of taxation be submitted to the voters of the consolidated public library district ~~[at an~~
11 ~~election]~~ **as provided in subsection 1 of section 115.706.** The order of the commission and
12 the notice shall specify the name of the county and the rate of taxation mentioned in the
13 petition.

14 3. The question shall be submitted ~~[in substantially the following form:]~~ **as provided**
15 **in section 115.706.**

16

17 ~~[Shall there be a _____ cent tax increase over the _____ cent tax per hundred dollars~~
18 ~~assessed valuation for the _____ consolidated public library district?]~~

19 4. If a majority of all the votes cast on the question shall be for the tax increase as
20 submitted, the increased tax specified in the notice shall be levied and collected in like
21 manner with other county taxes and shall be paid and forwarded to the treasurer of the board
22 of trustees of the consolidated public library district by the county collector.

23 5. If a majority of the votes cast on the question shall be against the tax rate as
24 submitted, then the tax rate shall remain at the previously existing levy.

25 6. Whenever in any consolidated public library district which has decided to establish
26 and maintain a free library in any district served under the provisions of sections 182.610 to
27 182.670, the consolidated public library district board of trustees, by written resolution
28 entered of record, deems it necessary that free library buildings be erected in the district, it

29 shall notify the county commission or chief executive in writing asking that an annual tax be
30 levied at and as an increased rate of taxation for the library buildings and specify in its
31 resolution an additional rate of taxation of _____ cents on the hundred dollars annually, and
32 not to be levied for more than ten years on all taxable property in such consolidated public
33 library district, then the county commission or county executive officer shall enter of record a
34 brief recital of the resolution and shall order that the question be submitted to the voters of the
35 consolidated public library district **as provided in subsection 1 of section 115.706**. The
36 order of the commission or county executive officer and notice shall specify the rate of
37 taxation mentioned in the resolution.

38 7. The question shall be submitted [~~in substantially the following form:~~] **as provided**
39 **in section 115.706**.

40

41 [~~Shall there be a _____ cent tax for erection of library buildings?~~]

42 8. If the majority of the voters of the county library district voting on the question
43 vote in favor of the tax, the tax specified in the notice shall be levied and collected in like
44 manner with other taxes of the county, and delivered to the treasurer of the board of trustees
45 of the consolidated public library district, and shall be subject to the exclusive control of the
46 consolidated public library district board of trustees, and the fund shall be disbursed by the
47 consolidated public library district treasurer only upon proper instrument of payment of the
48 board, and be used for expenses incident to the erection and furnishing of the library
49 buildings. The levy herein providing for the erection of library buildings shall be in addition
50 to the tax levied for the establishment and maintenance of the consolidated public library
51 district.

182.655. 1. The board of trustees of the consolidated public library district may
2 provide for the purchase of ground and for the erection of public library buildings, and for the
3 improvement of existing buildings, and for the furnishing of said buildings and may provide
4 for the payment of the same by the issue of bonds or otherwise, subject to the conditions and
5 limitations set forth in this section.

6 2. No bonds shall be issued in an amount in excess of the constitutional limitations of
7 the value of taxable, tangible property in the consolidated public library district, as shown by
8 the last completed assessment for state and county purposes, nor shall such indebtedness be
9 incurred unless it has been approved by the vote of the constitutionally required percentage of
10 the voters of the consolidated public library district voting on the question [~~at a municipal~~
11 ~~election~~] **as provided in subsection 1 of section 115.706**. The ballot for approval shall state
12 in boldfaced type the tax rate necessary to retire the bonds as nearly accurate as may be **and**
13 **shall be submitted as provided in section 115.706**.

14 3. The boards of trustees shall provide for the collection of an annual tax on all
15 taxable, tangible property in the consolidated public library district sufficient to pay the
16 interest and principal of the indebtedness as they shall fall due and to retire the same within
17 twenty years from the date contracted.

18 4. If, upon the returns from the election, which shall be certified to the board of
19 trustees of the district, it appears that the question to incur indebtedness has been assented to
20 by the constitutionally required percentage of the voters voting on the question, the board of
21 trustees shall enter of record a brief recital of the returns and shall declare that the
22 consolidated public library district board of trustees may issue bonds of the consolidated
23 public library district in a total amount not in excess of that authorized by the voters. The
24 board shall offer such bonds at public sale and shall provide such method as it may deem
25 necessary for the advertisement of the sale of each issue of said bonds before the same are
26 sold. The bonds shall be issued, payable to bearer and in denominations of not less than one
27 hundred dollars, or some multiple thereof, payable in not more than twenty years from the
28 date they bear, bearing interest from date at a rate not exceeding the rate allowable by law,
29 payable semiannually, and with interest coupons attached to conform to the face thereof. All
30 bonds shall be signed by the president of the board of trustees, attested by the signature of the
31 treasurer, and each bond shall have impressed thereon the corporate seal of the consolidated
32 public library district.

 182.715. 1. Whenever an urban public library district is created pursuant to section
2 182.703, the vote for creation of the urban public library district shall provide that any levy
3 for library purposes established pursuant to section 137.030 shall be transferred to the urban
4 public library district and such urban public library district shall be authorized to levy a tax at
5 this established levy rate. Any increase above this levy rate shall, on resolution adopted by
6 the board of trustees of the urban public library district, be submitted to the voters of the
7 urban public library district for approval, in accordance with the provisions of section
8 137.030 **and in compliance with section 115.706.**

9 2. If a majority of all the votes cast on the question shall be for the tax increase as
10 submitted, the increased tax specified in the notice shall be levied and collected in like
11 manner with other county taxes and shall be paid and forwarded to the treasurer of the board
12 of trustees of an urban public library district by the county collector.

13 3. If a majority of the votes cast on the question shall be against the tax rate as
14 submitted, then the tax rate shall remain at the previously existing levy.

15 4. Whenever in any urban public library district which has decided to establish and
16 maintain a free library in any district served under the provisions of sections 182.701 to
17 182.723, the urban public library district board of trustees, by written resolution entered of
18 record, deems it necessary that free library buildings be erected in the district it shall notify

19 the appropriate election authorities that the question should be submitted to the voters of the
20 urban public library district. The resolution and the notice shall specify the rate of taxation
21 necessary.

22 5. The question shall be submitted [~~in substantially the following form:~~] **as provided**
23 **in section 115.706.**

24

25 [~~Shall there be a _____ cent tax for erection of library buildings?~~]

26 6. If the majority of the voters of the urban public library district voting on the
27 question vote in favor of the tax, the tax specified in the notice shall be levied and collected in
28 like manner with other taxes of the district, and delivered to the treasurer of the board of
29 trustees of the urban public library district, and shall be subject to the exclusive control of the
30 urban public library district board of trustees and the fund shall be disbursed by the urban
31 public library district treasurer only upon proper instrument of payment of the board of
32 trustees, and be used for expenses incident to the erection and furnishing of the library
33 buildings. The levy herein providing for the erection of library buildings shall be in addition
34 to the tax levied for the establishment and maintenance of the urban public library district.

182.717. 1. The board of trustees of an urban public library district may provide for
2 the purchase of ground and for the erection of public library buildings, and for the
3 improvement of existing buildings, and for the furnishing of the buildings and may provide
4 for the payment of the same by the issue of bonds or otherwise, subject to the conditions and
5 limitations set forth in this section.

6 2. No bonds of the public library district shall be issued in an amount in excess of the
7 constitutional limitations of the value of taxable, tangible property in an urban public library
8 district, as shown by the last completed assessment for state and county purposes, nor shall
9 such indebtedness be incurred unless it has been approved by the vote of the constitutionally
10 required percentage of the voters of an urban public library district voting on the question [~~at~~
11 ~~an election~~] **as provided in subsection 1 of section 115.706.** The ballot for approval shall
12 state in boldfaced type the tax rate necessary to retire the bonds as nearly accurate as may be
13 **and shall be submitted as provided in section 115.706.**

14 3. The board of trustees shall provide for the collection of an annual tax on all
15 taxable, tangible property in an urban public library district sufficient to pay the interest and
16 principal of the indebtedness as they shall fall due and to retire the same within twenty years
17 from the date contracted.

18 4. If, upon the returns from the election, which shall be certified to the board of
19 trustees, it appears that the question to incur indebtedness has been assented to by the
20 constitutionally required percentage of the voters voting on the question, the board of trustees
21 shall enter of record a brief recital of the returns and shall declare that the urban public library

22 district board of trustees may issue bonds of the urban public library district in a total amount
 23 not in excess of that authorized by the voters. The board of trustees shall offer such bonds at
 24 public sale and shall provide such method as it may deem necessary for the advertisement of
 25 the sale of each issue of said bonds before the same are sold. The bonds shall be issued,
 26 payable to bearer and in denominations of not less than one hundred dollars, or some multiple
 27 thereof, payable in not more than twenty years from the date they bear, bearing interest from
 28 date at a rate not exceeding the rate allowable by law, payable semiannually, and with interest
 29 coupons attached to conform to the fact thereof. All bonds shall be signed by the president of
 30 the board of trustees, attested by the signature of the treasurer, and each bond shall have
 31 impressed thereon the corporate seal of the urban public library district.

184.350. 1. Whenever qualified voters representing five percent of the votes cast at
 2 the last preceding election for governor in any constitutional charter city not located within a
 3 county and qualified voters representing five percent of the votes cast at the last preceding
 4 election for governor in a constitutional charter county adjoining such city shall file verified
 5 petitions for the establishment of a metropolitan zoological park and museum district,
 6 comprising a zoological subdistrict, and art museum subdistrict or a St. Louis Science Center
 7 subdistrict with the respective election officials of such city and county, respectively,
 8 requesting such election officials to submit a proposition for the establishment of a
 9 metropolitan zoological park and museum district comprised of a zoological subdistrict, and
 10 art museum subdistrict and a St. Louis Science Center subdistrict at the next general or
 11 primary election for the election of state officers or special election for the submission of such
 12 proposition, such election officials shall communicate to their corresponding counterparts and
 13 the chief executive officers of the respective city and county the fact a verified petition has
 14 been filed. At such time that both election officials have received the verified petitions
 15 described above, then such officials shall submit the above described proposition or
 16 propositions to the qualified voters of such city and county ~~[at the next general or primary~~
 17 ~~election for the election of state officers or special election]~~ **as provided in subsection 1 of**
 18 **section 115.706.** Such election officials shall give legal notice at least sixty days prior to such
 19 general or primary election or special election in at least two newspapers that such
 20 proposition or propositions shall be submitted at the next general or primary election or
 21 special election held for submission of this proposition.

22 2. Such proposition shall be submitted ~~[to the voters in substantially the following~~
 23 ~~form at such election:]~~ **as provided in section 115.706.**

24 ~~[Shall there be established a Metropolitan Zoological Park and~~
 25 ~~Museum District comprising the City of _____ and the County of _____~~
 26 ~~_____ which district shall consist of all or any one of the following~~
 27 ~~subdistricts:]~~

28 ~~[a. Zoological Subdistrict with a tax rate not in excess of four cents~~
29 ~~on each \$100 of assessed valuation of all taxable property within the~~
30 ~~district.]~~

31 [FOR] [AGAINST]

32 ~~[b. Art Museum Subdistrict with a tax rate not in excess of four cents~~
33 ~~on each \$100 of assessed valuation of taxable property within the~~
34 ~~district.]~~

35 [FOR] [AGAINST]

36 ~~[c. St. Louis Science Center Subdistrict with a tax rate not in excess~~
37 ~~of one cent on each \$100 of assessed valuation of taxable property~~
38 ~~within the district.]~~

39 [FOR] [AGAINST]

40 3. In the event that a majority of the voters voting on such propositions in such city
41 and the majority of voters voting on such propositions in such county at said election cast
42 votes "FOR" one or more of the propositions, then the district shall be deemed established
43 and the tax rate, as established by the board, for such subdistrict shall be deemed in full force
44 and effect as of the first day of the year following the year of said election. The results of the
45 aforesaid election shall be certified by the election officials of such city and county,
46 respectively, to the respective chief executive officers of such city and county not less than
47 thirty days after the day of election. In the event one or more of the propositions shall fail to
48 receive a majority of the votes "FOR" in either the city or the county, then such proposition
49 shall not be resubmitted at any election held within one year of the date of the election the
50 proposition was rejected. Any such resubmissions of one or more of such propositions shall
51 substantially comply with the provisions of sections 184.350 to 184.384.

52 4. All costs of the election shall be paid as provided by sections 115.063 and 115.065.

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 **as provided in subsection 1 of section 115.706.**
7 Such election officials shall give legal notice as provided in chapter 115.

8 2. Such proposition shall be submitted ~~[to the voters in substantially the following~~
9 ~~form at such election:]~~ **as provided in section 115.706.**

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.

184.353. 1. (1) The board of directors of any metropolitan zoological park and
 2 museum district, as established according to the provisions of sections 184.350 to 184.384, on
 3 behalf of the district may request the election officials of any city and county containing all or
 4 part of such district to submit the following described proposition to the qualified voters of
 5 such district ~~[at any general, primary or special election]~~ **as provided in subsection 1 of**
 6 **section 115.706.** Such election officials shall give legal notice at least sixty days prior to such
 7 ~~[general, primary or special]~~ election in at least two newspapers that such proposition shall be
 8 submitted ~~[at any general, primary or special election held for submission of the proposition]~~
 9 **as provided in section 115.706.**

10 (2) Such proposition shall be submitted ~~[to the voters in substantially the following~~
 11 ~~form at such election:]~~ **as provided in section 115.706.**

12 ~~[Shall the Metropolitan Zoological Park and Museum District of the~~
 13 ~~City of _____ and County of _____ be authorized to provide for a~~
 14 ~~Botanical Garden Subdistrict and be authorized to provide the~~
 15 ~~Botanical Garden Subdistrict with a tax rate not in excess of four~~
 16 ~~cents on each \$100 of assessed valuation of taxable property within~~
 17 ~~the district?]~~

90 ~~a Missouri History Museum Subdistrict and be authorized to provide~~
 91 ~~the Missouri History Museum Subdistrict with a tax rate not in excess~~
 92 ~~of four cents on each \$100 of assessed valuation of taxable property~~
 93 ~~within the district?]~~

94 ~~[-YES]~~ ~~[-NO]~~

95 (3) In the event that a majority of all the voters voting on such proposition in such city
 96 and a majority of voters voting on such proposition in such county cast "YES" votes on the
 97 proposition, then the Missouri history museum subdistrict shall be deemed established and the
 98 tax rate, as established by the board for such subdistrict, shall be deemed in full force and
 99 effect as of the first day of the second month following the election. The results of the
 100 election shall be certified by the election officials of such city and county, respectively, to the
 101 respective chief executive officers of such city and county not less than thirty days after the
 102 day of the election. The cost of the election shall be paid as provided by sections 115.063 and
 103 115.065. In the event the proposition shall fail to receive a majority of the "YES" votes in
 104 either the city or the county, then the proposition shall not be resubmitted ~~[at any election held~~
 105 ~~prior to] until~~ the next general ~~[or primary or special]~~ election ~~[in such city or county in the~~
 106 ~~following year]~~. Any such resubmission shall subsequently comply with the provisions of
 107 sections 184.350 to 184.384.

108 4. (1) The board of directors of any metropolitan zoological park and museum
 109 district, as established according to the provisions of sections 184.350 to 184.354, on behalf
 110 of the district may request the election officials of any city and county containing all or part of
 111 such district to submit the following described proposition to the qualified voters of such
 112 district ~~[at any general, primary or special election]~~ **as provided in subsection 1 of section**
 113 **115.706.** Such election officials shall give legal notice at least sixty days prior to such
 114 ~~[general, primary or special]~~ election in at least two newspapers that such proposition shall be
 115 submitted ~~[at any general, primary or special election held for submission of the proposition]~~
 116 **as provided in section 115.706.**

117 (2) Such proposition shall be submitted ~~[to the voters in substantially the following~~
 118 ~~form at such election:] as provided in section 115.706.~~

119 ~~[Shall the Metropolitan Zoological Park and Museum District of the~~
 120 ~~City of _____ and County of _____ be authorized to provide for a~~
 121 ~~Symphony Orchestra Subdistrict and be authorized to provide the~~
 122 ~~Symphony Orchestra Subdistrict with a tax rate not in excess of four~~
 123 ~~cents on each \$100 of assessed valuation of taxable property within~~
 124 ~~the district?]~~

125 ~~[-YES]~~ ~~[-NO]~~

126 (3) In the event that a majority of all the voters voting on such proposition in such city
127 and a majority of voters voting on such proposition in such county cast "YES" votes on the
128 proposition, then the symphony orchestra subdistrict shall be deemed established and the tax
129 rate, as established by the board for such subdistrict, shall be deemed in full force and effect
130 as of the first day of the second month following the election. The results of the election shall
131 be certified by the election officials of such city and county not less than thirty days after the
132 day of election. The cost of the election shall be paid as provided by sections 115.063 and
133 115.065. In the event the proposition shall fail to receive a majority of the "YES" votes in
134 either the city or the county, then the proposition shall not be resubmitted ~~[at any election held~~
135 ~~prior to]~~ **until** the next general ~~[or primary in such city or county in the following year]~~
136 **election**. Any such resubmission shall subsequently comply with the provisions of sections
137 184.350 to 184.384.

138 (4) If the symphony orchestra subdistrict shall be established, then its commissioners,
139 or any person with whom its commissioners contract, may charge such prices from time to
140 time for tickets for performances conducted under the auspices of the subdistrict or as they or
141 such person deem proper; provided, however, that no fewer than fifty tickets for each such
142 performance conducted at the principal concert hall of such subdistrict or such person shall be
143 made available without charge for distribution to members of the general public and no fewer
144 than fifty tickets shall be made available without charge for distribution to students in public
145 and private elementary, secondary schools and colleges and universities in the metropolitan
146 zoological park and museum district and all performances of the symphony orchestra
147 conducted at the principal concert hall of the symphony orchestra within the district shall be
148 offered for broadcast live on a public or commercial AM or FM radio station located in and
149 generally receivable in the district or on a public or commercial broadcast television station
150 located in or generally receivable in the district. The symphony orchestra subdistrict shall
151 institute a fully staffed educational music appreciation program to benefit all of the citizens of
152 the taxing district at a nominal charge.

153 (5) Immediately following the effective date of the symphony orchestra subdistrict
154 tax rate any person receiving funds from said tax rate shall become ineligible for program
155 assistance funding from the Missouri state council on the arts.

156 5. The board of directors of any metropolitan zoological park and museum district, as
157 established according to the provisions of sections 184.350 to 184.384, on behalf of the
158 district may request the election officials of any city and county containing all or part of such
159 district to submit the following described proposition to the qualified voters of such district
160 ~~[at any general, primary or special election]~~ **as provided in subsection 1 of section 115.706.**
161 Such election officials shall give legal notice at least sixty days prior to such ~~[general,~~
162 ~~primary or special]~~ election in at least two newspapers that such proposition shall be

163 submitted ~~[at any general, primary or special election held for submission of the proposition]~~
 164 **as provided in section 115.706.** Such proposition shall be submitted ~~[to the voters in~~
 165 ~~substantially the following form at such election:]~~ **as provided in section 115.706.**

166 ~~[Shall a Recreational and Amateur Sports Subdistrict be authorized~~
 167 ~~and provided for by the Metropolitan Zoological Park and Museum~~
 168 ~~District of the City of _____ and the County of _____ and such~~
 169 ~~subdistrict be authorized to establish a tax rate not in excess of four~~
 170 ~~cents on each \$100 of assessed valuation of taxable property within~~
 171 ~~the district for a period not to exceed nine years?]~~

172 ~~[YES]~~ ~~[NO]~~

173

174 In the event that a majority of all the voters voting on such proposition in such city and a
 175 majority of voters voting on such proposition in such county cast "YES" votes on the
 176 proposition, then the recreation and amateur sports subdistrict shall be deemed established
 177 and the tax rate, as established by the board for such subdistrict, shall be deemed in full force
 178 and effect as of the first day of the second month following the election for a period not to
 179 exceed nine years. The results of the election shall be certified by the election officials of
 180 such city and county, respectively, to the respective chief executive officers of such city and
 181 county not less than thirty days after the day of the election. The cost of the election shall be
 182 paid as provided by sections 115.063 and 115.065. In the event the proposition shall fail to
 183 receive a majority of the "YES" votes in either the city or the county, then the proposition
 184 shall not be resubmitted ~~[at any election held prior to]~~ **until** the next general ~~[or primary or~~
 185 ~~special]~~ election ~~[in such city or county in the following year]~~. Any such resubmission shall
 186 subsequently comply with the provisions of sections 184.350 to 184.384.

187 6. (1) The board of directors of any metropolitan zoological park and museum
 188 district, as established according to the provisions of sections 184.350 to 184.384, on behalf
 189 of the district may request the election officials of any city and county containing all or part of
 190 such district to submit the following described proposition to the qualified voters of such
 191 district ~~[at any general, primary or special election]~~ **as provided in subsection 1 of section**
 192 **115.706.** Such election officials shall give legal notice at least sixty days prior to such
 193 ~~[general, primary or special]~~ election in at least two newspapers that such proposition shall be
 194 submitted ~~[at any general, primary or special election held for submission of the proposition]~~
 195 **as provided in section 115.706.**

196 (2) Such proposition shall be submitted ~~[to the voters in substantially the following~~
 197 ~~form at such election:]~~ **as provided in section 115.706.**

198 ~~[Shall the Metropolitan Zoological Park and Museum District of the~~
 199 ~~City of _____ and County of _____ be authorized to provide for an~~

200 ~~African American History Museum and Cultural Subdistrict and be~~
 201 ~~authorized to provide the African American history museum and~~
 202 ~~cultural subdistrict with a tax rate not in excess of four cents on each~~
 203 ~~\$100 of assessed valuation of taxable property within the district?]~~
 204 ~~[YES]~~ ~~[NO]~~

205 (3) In the event that a majority of all the voters voting on such proposition in such city
 206 and a majority of voters voting on such proposition in such county cast "YES" votes on the
 207 proposition, then the African-American history museum and cultural subdistrict shall be
 208 deemed established and the tax rate, as established by the board for such subdistrict, shall be
 209 deemed in full force and effect as of the first day of the second month following the election.
 210 The results of the election shall be certified by the election officials of such city and county,
 211 respectively, to the respective chief executive officers of such city and county not less than
 212 thirty days after the day of the election. The cost of the election shall be paid as provided by
 213 sections 115.063 and 115.065. In the event the proposition shall fail to receive a majority of
 214 the "YES" votes in either the city or the county, then the proposition shall not be resubmitted
 215 ~~[at any election held prior to]~~ **until** the next general ~~[or primary]~~ election ~~[in such city or~~
 216 ~~county in the following year]~~. Any such resubmission shall subsequently comply with the
 217 provisions of sections 184.350 to 184.384.

218 (4) If the African-American history museum and cultural subdistrict shall be
 219 established, then its commissioners, or any person with whom its commissioners contract,
 220 may establish and charge fees for admission to the premises of the African-American history
 221 museum and cultural subdistrict, or to the premises of any person with whom its
 222 commissioners contract, not to exceed one dollar for adults and fifty cents for children under
 223 sixteen years of age. Any increase in the fees shall be presented prior to implementation for
 224 approval or disapproval to the board of the metropolitan zoological park and museum district
 225 of which the African-American history museum and cultural subdistrict is a member.

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 as provided in subsection 1 of section 115.706.** Such election
 8 officials, upon receipt of such request in the form of a verified resolution or resolutions
 9 approved by the majority of the members of such district board of directors, shall set the date

10 of such election and give notice of such election as provided by sections 115.063 and 115.065
11 **and section 115.706.**

12 2. Such proposition or propositions shall be jointly or severally submitted [~~to the~~
13 ~~voters in substantially the following form at such election:~~] **as provided in section 115.706.**

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

24 [~~YES~~] [~~NO~~]

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

35 [~~YES~~] [~~NO~~]

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

46 [~~YES~~] [~~NO~~]

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]~~ **until the next general election.**

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.

184.600. 1. A metropolitan zoo district may be established in any city with a
 2 population of one hundred thousand or more inhabitants located within a first class county
 3 which does not adjoin any other first class county, after voter approval pursuant to this
 4 section. A zoo district shall consist of such institutions and places for the collection and
 5 exhibition of animals and animal life, for the instruction and recreation of the people, for the
 6 promotion of zoology and kindred subjects, for the encouragement of zoological study and
 7 research and for the increase of public interest in wild animals and in the protection of wild
 8 animal life. The boundaries of any such metropolitan zoo district shall be the corporate
 9 boundaries of the city, any lands annexed into the city after the establishment of the district
 10 and areas adjacent to the city which petition and vote to become part of the district pursuant to
 11 section 184.602. The question shall be submitted to the qualified voters of the city ~~[at a local~~
 12 ~~or state general, primary or special election]~~ **as provided in subsection 1 of section 115.706**
 13 upon the petition of five percent of the qualified voters of the city as determined on the basis
 14 of the number of votes cast in the city for governor at the last election held prior to the filing

52 ~~hundred dollars of assessed valuation of all taxable property within~~
53 ~~the area?]~~

54 ~~[FOR]~~ ~~[AGAINST]~~

55 5. In the event that a majority of the voters voting on such proposition in the city at
56 such election cast votes "FOR" the proposition, then the district shall be established and the
57 tax rate shall be in full force and effect as of the first day of the year following the year of the
58 election. The results of the election shall be certified by the election officials of the city not
59 less than thirty days after the day of election. In the event the proposition fails to receive a
60 majority of the votes "FOR" in the city, then such proposition shall not be resubmitted ~~[at any~~
61 ~~election held within one year of the date of the election the proposition was rejected]~~ **until the**
62 **next general election.**

63 6. In the event that a majority of the voters voting on such proposition in an area
64 outside the city at such election cast votes "FOR" the proposition, then the area shall be part
65 of the metropolitan zoo district as of the first day of the year following the year of the election
66 provided the voters in the city have voted to form such a district. The results of the election
67 shall be certified by the election official of the county not less than thirty days after the
68 election. In the event the proposition fails to receive a majority of the votes "FOR" in the area
69 outside the city, then such proposition shall not be resubmitted ~~[at any election held within~~
70 ~~one year of the date of the election the proposition was rejected]~~ **until the next general**
71 **election.**

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 as provided in subsection 1 of section 115.706.** Such election
6 officials shall give legal notice as provided in chapter 115.

7 2. Such proposition shall be submitted to the voters ~~[in substantially the following~~
8 ~~form at such election:]~~ **as provided in section 115.706.**

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

184.614. 1. Before incurring any indebtedness under the provisions of section
 2 184.612, the board of the district shall provide for the collection of an annual tax on all
 3 taxable tangible property therein sufficient to pay the interest and principal of the
 4 indebtedness as they fall due and to retire the same within twenty years from the date
 5 contracted. The tax levy shall be in addition to that tax levy authorized by the voters as
 6 provided in sections 184.600 and 184.604.

7 2. For the purpose of incurring additional indebtedness as provided in section
 8 184.612, the board of the district shall submit the question to the voters of the district as
 9 **provided in subsection 1 of section 115.706.**

10 3. The question shall be submitted ~~[in substantially the following form:] as provided~~
 11 **in section 115.706.**

12

13 ~~[Shall the _____ Metropolitan Zoo District issue bonds in the amount of _____ dollars for~~
 14 ~~the purpose of _____?]~~

190.040. 1. For the organization of a district which shall levy a property tax, the
 2 question shall be submitted ~~[in substantially the following form:] as provided in section~~
 3 **115.706.**

4

5 ~~[Shall there be organized in the counties of _____, state of Missouri, an ambulance district~~
 6 ~~for the establishment and operation of an ambulance service to be located within the~~
 7 ~~boundaries of said proposed district and having the power to impose a property tax not to~~
 8 ~~exceed the annual rate of thirty cents on the hundred dollars assessed valuation without voter~~
 9 ~~approval, and such additional tax as may be approved hereafter by vote thereon, to be known~~
 10 ~~as "_____ Ambulance District" as prayed for by petition filed with the county clerk of _____~~
 11 ~~_____ County, Missouri, on the _____ day of _____, 20_____?]~~

12 2. For the organization of a district which shall levy a sales tax, the question shall be
 13 submitted ~~[in substantially the following form:] as provided in section 115.706.~~

14

15 ~~[Shall there be organized in the counties of _____, state of Missouri, an ambulance district~~
16 ~~for the establishment and operation of an ambulance service to be located within the~~
17 ~~boundaries of said district and having the power to impose a sales tax in an amount not to~~
18 ~~exceed one-half of one percent without voter approval, and such additional tax as may be~~
19 ~~approved hereafter by vote thereon, to be known as "_____ Ambulance District" as prayed~~
20 ~~for by petition filed with the county clerk of _____ County, Missouri, on the _____ day of~~
21 ~~_____, 20_____?]~~

22 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
23 are in favor of the proposal, then the sales tax authorized in this section shall be in effect and
24 the governing body of the ambulance district shall lower the level of its tax rate by an amount
25 which reduces property tax revenues by an amount equal to fifty percent of the amount of
26 sales tax collected in the preceding year. If a majority of the votes cast by the qualified voters
27 voting are opposed to the proposal, then the governing body of the ambulance district shall
28 not impose the sales tax authorized in this section unless and until the governing body of such
29 ambulance district resubmits a proposal to authorize the governing body of the ambulance
30 district to impose the sales tax authorized by this section and such proposal is approved by a
31 majority of the qualified voters voting thereon.

32 4. All revenue received by a district from the tax authorized pursuant to this section
33 shall be deposited in a special trust fund, and be used solely for the purposes specified in the
34 proposal submitted pursuant to this section for so long as the tax shall remain in effect.

35 5. All sales taxes collected by the director of revenue pursuant to this section, less one
36 percent for cost of collection, which shall be deposited in the state's general revenue fund
37 after payment of premiums for surety bonds as provided in section 32.087, shall be deposited
38 in a special trust fund, which is hereby created, to be known as the "Ambulance District Sales
39 Tax Trust Fund". The moneys in the ambulance district sales tax trust fund shall not be
40 deemed to be state funds and shall not be commingled with any funds of the state. The
41 director of revenue shall keep accurate records of the amount of money in the trust and the
42 amount collected in each district imposing a sales tax pursuant to this section, and the records
43 shall be open to inspection by officers of the county and to the public. Not later than the tenth
44 day of each month, the director of revenue shall distribute all moneys deposited in the trust
45 fund during the preceding month to the governing body of the district which levied the tax.
46 Such funds shall be deposited with the board treasurer of each such district.

47 6. The director of revenue may make refunds from the amounts in the trust fund and
48 credit any district for erroneous payments and overpayments made, and may redeem
49 dishonored checks and drafts deposited to the credit of such district. If any district abolishes
50 the tax, the district shall notify the director of revenue of the action at least ninety days prior
51 to the effective date of the repeal and the director of revenue may order retention in the trust

52 fund, for a period of one year, of two percent of the amount collected after receipt of such
 53 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks
 54 and drafts deposited to the credit of such accounts. After one year has elapsed after the
 55 effective date of abolition of the tax in such district, the director of revenue shall remit the
 56 balance in the account to the district and close the account of that district. The director of
 57 revenue shall notify each district of each instance of any amount refunded or any check
 58 redeemed from receipts due the district.

59 7. Except as modified in this section, all provisions of sections 32.085 and 32.087
 60 shall apply to the tax imposed pursuant to this section.

190.065. 1. For the purpose of purchasing any property or equipment necessary or
 2 incidental to the operation of an ambulance service, the board of directors may borrow money
 3 and issue bonds for the payment thereof in the manner provided herein. The question of the
 4 loan shall be decided by the submission of the question ordered by the board of directors of
 5 the district **as provided in subsection 1 of section 115.706.**

6 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
 7 **in section 115.706.**

8
 9 [~~Shall the _____ ambulance district borrow money in the amount of _____ dollars for the~~
 10 ~~purpose of _____ and issue bonds for the payment thereof?~~]

11 3. If the constitutionally required percentage of the votes cast are for the loan, the
 12 board shall, subject to the restrictions of subsection 4, be vested with the power to borrow
 13 money in the name of the district, to the amount and for the purposes specified on the ballot,
 14 and issue the bonds of the district for the payment thereof.

15 4. The loans authorized by this section shall not be contracted for a period longer than
 16 twenty years, and the entire amount of the loan shall at no time exceed, including the existing
 17 indebtedness of the district, in the aggregate, ten percent of the value of taxable tangible
 18 property therein, as shown by the last completed assessment for state and county purposes,
 19 the rate of interest to be agreed upon by the parties, but in no case to exceed the highest legal
 20 rate allowed by contract; when effected, it shall be the duty of the directors to provide for the
 21 collection of an annual tax sufficient to pay the interest on the indebtedness as it falls due, and
 22 also to constitute a sinking fund for the payment of the principal thereof within the time the
 23 principal becomes due.

190.074. To levy and collect taxes as herein provided, the board shall fix a rate of
 2 levy, not to exceed ten cents on the one hundred dollars valuation of the taxable tangible
 3 property within the district as shown by the last completed assessment, the revenues from
 4 which shall be deposited in a special fund and used only for the pension program of the
 5 district, by submitting the [following] question to the voters [~~at the municipal general, or a~~

6 ~~state primary or general election in such district or at any election at which a member of the~~
7 ~~board of directors is to be elected:] as provided in section 115.706.~~

8

9 ~~[Shall the board of directors of _____ Ambulance District be authorized to levy an annual~~
10 ~~tax rate of _____ cents per one hundred dollars valuation, the revenues from which shall be~~
11 ~~deposited in a special fund and used only for the pension program of the district?]~~

12

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

190.296. 1. For the purpose of purchasing any property or equipment necessary or
2 incidental to the operation of central dispatching of emergency services, the board may
3 borrow money and issue bonds for the payment thereof in the manner provided herein. The
4 question of the loan shall be decided by the submission of the question to the eligible voters
5 of the county ~~[at the first municipal election held in a calendar year]~~ **as provided in**
6 **subsection 1 of section 115.706.**

7 2. The question shall be submitted ~~[in substantially the following form:]~~ **as provided**
8 **in section 115.706.**

9

10 ~~[Shall the _____ emergency services board borrow money in the amount of _____ dollars~~
11 ~~for the purpose of _____ and issue bonds for the payment thereof?]~~

12 3. If the constitutionally required percentage of the votes cast are for the loan, the
13 board shall, subject to the restrictions of subsection 4 of this section, be vested with the power
14 to borrow money in the name of the board, to the amount and for the purposes specified on
15 the ballot, and issue the bonds of the board for the payment thereof.

16 4. The loans authorized by this section shall not be contracted for a period longer than
17 twenty years, and the entire amount of the loan shall at no time exceed, including the existing
18 indebtedness of the board, in the aggregate, ten percent of the value of taxable tangible
19 property therein, as shown by the last completed assessment for state and county purposes,
20 the rate of interest to be agreed upon by the parties, but in no case to exceed the highest legal
21 rate allowed by contract; when effected, it shall be the duty of the directors to direct a portion
22 of the tax collected pursuant to section 190.292 in an amount sufficient to pay the interest on
23 the indebtedness as it falls due, and also to constitute a sinking fund for the payment of the
24 principal thereof within the time the principal becomes due.

25 5. This section shall only apply to any county of the third classification without a
26 township form of government and with more than twenty-four thousand five hundred but less
27 than twenty-four thousand six hundred inhabitants.

198.260. The question of whether or not a nursing home shall be organized shall be
2 submitted ~~[in substantially the following form:]~~ **as provided in section 115.706.**

3

4 ~~[Shall there be organized in the counties of _____, state of Missouri, a nursing home district
5 for the establishment and operation of a nursing home to be located within the boundaries of
6 the proposed district and having the power to impose a property tax not to exceed the annual
7 rate of thirty-five cents on the hundred dollars assessed valuation without voter approval, and
8 such additional tax as may be approved hereafter by vote thereon, to be known as "
9 Nursing Home District" as prayed for by petition filed with the county clerk of _____
10 County, Missouri, on the _____ day of _____, 20____?]~~

198.263. Any district which has a lower tax levy than the maximum levy authorized
2 by section 198.250 may increase its levy up to, but not in excess of, such maximum levy if a
3 majority of the voters of the district who vote on the increase approve the increase. The ballot
4 of submission for a tax increase under this section shall be ~~[in substantially the following
5 form:]~~ **submitted as provided in section 115.706.**

6 ~~[Shall the _____ Nursing Home District be authorized to increase
7 the annual rate of property tax from _____ cents to _____ cents on
8 the hundred dollars assessed valuation?]~~

9 ~~[YES] [NO]~~

10 ~~[(Place an "X" in the square opposite the answer for which you wish
11 to vote.)]~~

12

13 If a majority of the qualified voters casting votes thereon are in favor of the increase, the
14 board of directors of the district shall levy the annual rate of tax approved; but if a majority of
15 the voters casting votes thereon are opposed to the increase, any annual tax rate in effect at the
16 time of the election shall remain in effect; provided, however, that if the voters of the district
17 have previously approved a levy and the levy has not been imposed, the board of directors
18 may impose such previously approved levy or portion thereof, subject to other provisions of
19 the law with respect to limitation on tax revenues.

198.310. 1. For the purpose of purchasing nursing home district sites, erecting
2 nursing homes and related facilities and furnishing the same, building additions to and
3 repairing old buildings, the board of directors may borrow money and issue bonds for the
4 payment thereof in the manner provided herein. The question of the loan shall be submitted
5 by an order of the board of directors of the district **as provided in subsection 1 of section**

6 **115.706.** Notice of the submission of the question, the amount and the purpose of the loan
7 shall be given as provided in section 198.250.

8 2. The question shall be submitted [~~in substantially the following form:~~] **as provided**
9 **in section 115.706.**

10

11 [~~Shall the _____ Nursing Home District borrow money in the amount of _____ dollars for~~
12 ~~the purpose of _____ and issue bonds in payment thereof?~~]

13 3. If the constitutionally required percentage of the votes cast are for the loan, the
14 board shall, subject to the restrictions of subsection 4, be vested with the power to borrow
15 money in the name of the district, to the amount and for the purposes specified on the ballot,
16 and issue the bonds of the district for the payment thereof.

17 4. The loans authorized by this section shall not be contracted for a period longer than
18 twenty years, and the entire amount of the loan shall at no time exceed, including the existing
19 indebtedness of the district, in the aggregate, ten percent of the value of taxable tangible
20 property therein, as shown by the last completed assessment for state and county purposes,
21 the rate of interest to be agreed upon by the parties, but in no case to exceed the highest legal
22 rate allowed by contract; when effected, it shall be the duty of the directors to provide for the
23 collection of an annual tax sufficient to pay the interest on the indebtedness as it falls due, and
24 also to constitute a sinking fund for the payment of the principal thereof within the time the
25 principal becomes due.

204.250. 1. If the construction and maintenance of a common system of trunk sewers
2 and sewage treatment plants is necessary to secure proper sanitary conditions for the
3 preservation of public health in a natural drainage area the major portion of which lies within
4 a county of the first class containing all or part of a city having a population of four hundred
5 fifty thousand or more, or in a county of the first class not having a charter form of
6 government, or in a county of the second, third or fourth class, and which natural drainage
7 area contains all or portions of several drainage basins, several municipalities or sewer
8 districts, and if a common sewer district encompassing the entire area would be eligible for
9 federal aid and assistance under the provisions of Title 33, Section 1151 et seq. of the United
10 States Code Annotated, as now or as may hereafter be amended, the area may be established
11 and incorporated as a common sewer district under sections 204.250 to 204.470 in the
12 following manner: The county commission, or in charter counties, the county executive with
13 the concurrence by resolution of the county legislature, of the county within which the major
14 portion of the area lies may petition the circuit court having jurisdiction over the major
15 portion for the appointment of commissioners as herein provided, and to take further action as
16 may be necessary for the submission to the legal voters residing in the area of the question

17 whether the area shall be organized and incorporated as a common sewer district under
18 sections 204.250 to 204.470.

19 2. The petition shall set forth a description in general terms of the territory to be
20 embraced in, suggest a name for the proposed common sewer district and state the aim and
21 purposes for which the district is created.

22 3. Notwithstanding any provisions of law to the contrary, if a sanitary sewage
23 disposal or treatment system is necessary for any number of buildings used solely or primarily
24 for residential or commercial purposes which are situated in such geographical proximity and
25 manner to one another that the creation of a sewage disposal or treatment system is feasible,
26 and such buildings are situated in or are in geographical proximity to an existing common
27 sewer district formed pursuant to this chapter, and if sanitary sewage disposal or treatment
28 services are not otherwise available for service to such buildings, regardless of whether the
29 buildings lie in a natural drainage area or natural drainage basin, such area may be established
30 as a common sewer subdistrict of an existing common sewer district formed pursuant to the
31 provisions of this chapter by complying with the procedures set forth in subsections 4 to 7 of
32 this section.

33 4. The circuit court of the circuit proposing to create a sewer subdistrict pursuant to
34 subsection 3 of this section may, by order of the court, for good cause shown, submit the
35 question of creating such subdistrict to all owners of record of all real property within such
36 proposed subdistrict at a general [~~or special~~] election [~~called for that purpose~~] **as provided in**
37 **subsection 1 of section 115.706.** Such order shall set forth the project name for the proposed
38 subdistrict, the general nature of the proposed subdistrict, the estimated cost of the sewer
39 improvements for such subdistrict, the boundaries of the proposed subdistrict to be assessed
40 for sewer improvements, [~~and~~] the proposed method or methods of assessment, **and other**
41 **information as provided in section 115.706.** The court may thereafter create a sewer
42 subdistrict of an existing common sewer district formed pursuant to this chapter when the
43 question of creating such subdistrict has been approved by the vote of the percentage of
44 electors within such subdistrict voting thereon that is equal to the percentage of voter
45 approval required for the issuance of general obligation bonds of the city or county wherein
46 such subdistrict is located under Article VI, Section 26 of the Constitution of this State. The
47 notice of election containing the question of creating a sewer subdistrict shall contain the
48 project name for the proposed subdistrict, the general nature of the proposed subdistrict, the
49 estimated cost of the sewer improvements for such subdistrict, the boundaries of the proposed
50 subdistrict to be assessed for sewer improvements, the proposed method or methods of
51 assessment, [~~and~~] a statement that the final cost of such sewer improvements assessed against
52 property within the subdistrict and the amount of general obligation bonds issued therefor
53 shall not exceed the estimated cost of such sewer improvements, as stated in such notice, by

54 more than twenty-five percent, **and other information as provided in section 115.706.** The
55 ballot upon which the question of creating a sewer subdistrict is submitted to the qualified
56 voters residing within the proposed subdistrict shall contain a question [~~in substantially the~~
57 ~~following form:~~] **as provided in section 115.706.**

58

59 [~~Shall the _____ Circuit Court be authorized to create a sewer subdistrict proposed for the _____~~
60 ~~_____ (common sewer district name) and authorize the common sewer district to incur~~
61 ~~indebtedness and issue general obligation bonds to pay for all or part of the cost of the~~
62 ~~creation and maintenance of such subdistrict, the cost of all indebtedness so incurred to be~~
63 ~~assessed by the _____ (common sewer district name) on the property within the subdistrict?]~~

64 5. As an alternative to the procedure described in subsection 4 of this section, the
65 circuit court of the circuit may create such a sewer subdistrict when a proper petition has been
66 signed by the owners of record of at least two-thirds by area of all real property located within
67 such proposed subdistrict. The petition, in order to become effective, shall be filed with the
68 circuit court. A proper petition for the creation of a sewer subdistrict shall set forth the
69 proposed subdistrict name, the general nature of the proposed subdistrict, the estimated cost
70 of the sewer improvements for such subdistrict, the boundaries of the proposed subdistrict to
71 be assessed for sewer improvements, the proposed method or methods of assessment, a notice
72 that the names of the signers may not be withdrawn later than seven days after the petition is
73 filed with the court, and a notice that the final cost of such assessments against property
74 within the subdistrict and the amount of general obligation bonds issued therefor shall not
75 exceed the estimated cost of sewer improvements, as stated in such petition, by more than
76 twenty-five percent.

77 6. Upon receiving the requisite voter approval at an election or upon the filing of a
78 proper petition with the court, the court may by order determine the advisability of the
79 subdistrict and may order that the subdistrict be established and that preliminary plans and
80 specifications for the subdistrict be made. Such order shall state and make findings as to the
81 subdistrict name, the nature of the subdistrict, the estimated cost of the sewer improvements
82 for such subdistrict, the boundaries of the subdistrict to be assessed for sewer improvements,
83 the proposed method or methods of assessment, and shall also state that the final cost of such
84 assessments against the property within the subdistrict and the amount of general obligation
85 bonds issued therefor shall not, without a new election or petition, exceed the estimated cost
86 of such sewer improvements by more than twenty-five percent.

87 7. The boundaries of the proposed subdistrict shall be described by metes and bounds,
88 streets or other sufficiently specific description. The area of the subdistrict finally determined
89 to be assessed may be less than, but shall not exceed, the total area comprising such district.

205.563. 1. The governing body of any city of the fourth classification with more than two hundred but fewer than three hundred inhabitants and located in any county of the second classification with more than forty-eight thousand two hundred but fewer than forty-eight thousand three hundred inhabitants may impose, by order or ordinance, an annual real property tax to fund the construction, operation, and maintenance of a community health center. The tax authorized in this section shall not exceed thirty-five cents per year on each one hundred dollars of assessed valuation on all taxable real property within the city. Any such city may enter into an agreement or agreements with taxing jurisdictions located at least partially within the incorporated limits of such city to levy the tax authorized under this section upon real property located within the jurisdiction of such district, but outside the incorporated limits of such city, provided that any taxing jurisdiction desiring to levy such tax shall first receive voter approval of such measure in the manner and form contained in this section **and section 115.706**. The tax authorized in this section shall be in addition to all other property taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No order or ordinance adopted under this section shall become effective unless the governing body of the city submits to the voters residing within such city at a ~~[state]~~ general~~;~~ ~~primary, or special~~ election a proposal to authorize the city to impose a tax under this section **as provided in subsection 1 of section 115.706**.

3. The question shall be submitted ~~[in substantially the following form:]~~ **as provided in section 115.706**.

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

~~[YES]~~

~~[NO]~~

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

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

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

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

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

59 7. If the real property tax authorized under this section is repealed or terminated by
60 any means, all funds collected under the tax shall continue to be used solely for the designated
61 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, **as provided in subsection 1 of**
5 **section 115.706**, the proposition contained in subsection 3 of this section. Such election
6 officials shall give legal notice at least sixty days prior to such general ~~[, primary, or special]~~
7 election in at least two newspapers that such proposition shall be submitted at any general ~~[,~~
8 ~~primary, or special]~~ election held for submission of the proposal **as provided in section**
9 **115.706**. A request by the board of trustees for a proposition to be submitted to the voters as
10 set out in this section shall be considered a request of the county, or city not within a county,
11 for purposes of section 115.063.

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

14 3. The ballot to be used for voting on the proposition shall be ~~[substantially in the~~
15 ~~following form:] submitted as provided in section 115.706.~~

16 ~~[OFFICIAL BALLOT]~~

17 ~~[(Check the one for which you wish to vote.)]~~

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

23 ~~[-YES]~~

~~[-NO]~~

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

206.070. The question shall be submitted ~~[in substantially the following form:] as~~
2 **provided in section 115.706.**

3
4 ~~[Shall there be organized in the counties of _____, state of Missouri, a hospital district for~~
5 ~~the establishment and operation of a hospital to be located at _____ in _____ County,~~
6 ~~Missouri, and having the power to impose a property tax not to exceed the annual rate of fifty~~
7 ~~cents on the hundred dollars assessed valuation without voter approval, and such additional~~
8 ~~tax as may be approved hereafter by vote thereon to be known as "_____ Hospital District",~~
9 ~~as prayed for by petition filed with the county clerk of _____ County, Missouri, on the _____~~
10 ~~___ day of _____, 20_____?]~~

206.120. 1. For the purpose of purchasing hospital sites, erecting hospitals and
2 related facilities and furnishing the same, building additions to and repairing old buildings,
3 the board of directors may borrow money and issue bonds for the payment thereof in the
4 manner provided herein. The question of the loan shall be submitted to the voters by an order
5 of the board of directors of the district.

6 2. The question shall be submitted ~~[in substantially the following form:] as provided~~
7 **in section 115.706.**

8
9 ~~[Shall the _____ hospital district borrow money in the amount of _____ dollars for the~~
10 ~~purpose of _____ and issue bonds in payment thereof?]~~

11 3. If the then constitutionally required majority of the votes cast are for the loan, the
12 board shall, subject to the restrictions of subsection 5, be vested with the power to borrow
13 money in the name of the district, to the amount and for the purposes specified on the ballot,
14 and issue the bonds of the district for the payment thereof.

15 4. If less than the required majority of the votes cast are for the first loan submitted to
 16 the voters following the organization of the district, a second question for authority to borrow
 17 money may be submitted and if unsuccessful a third question may be submitted. If each of
 18 the first three questions submitted to the voters for authority to borrow money for the
 19 purposes of this section is defeated, or if no successful submission for such purpose is
 20 conducted within five years after the establishment of the district, then the district shall be
 21 immediately dissolved by order of the county commission establishing it, and any funds
 22 remaining on hand and belonging to the district shall forthwith be paid pro rata to those
 23 taxpayers from whom they were collected; provided that in any district wherein a hospital is
 24 in operation without having voted bonds, the provisions of this section as relating to
 25 dissolution shall not apply.

26 5. The loans authorized by this section shall not be contracted for a period longer than
 27 twenty years, and the entire amount of the loan shall at no time exceed, including the existing
 28 indebtedness of the district, in the aggregate, ten percent of the value of taxable tangible
 29 property therein, as shown by the last completed assessment for state and county purposes,
 30 the rate of interest to be agreed upon by the parties, but in no case to exceed the highest legal
 31 rate allowed by contract. When effected, it shall be the duty of the directors to provide for the
 32 collection of an annual tax sufficient to pay the interest on the indebtedness as it falls due, and
 33 also to constitute a sinking fund for the payment of the principal thereof within the time the
 34 principal becomes due.

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 **as provided in subsection 1 of section 115.706** upon
 8 the motion of the governing body of the county or city not within a county or upon the
 9 petition of eight percent of the qualified voters of the county determined on the basis of the
 10 number of votes cast for governor in such county or city not within a county at the last
 11 gubernatorial election held prior to the filing of the petition. The election officials of the
 12 county or city not within a county shall give legal notice as provided in chapter 115. The
 13 question shall be submitted [~~in substantially the following form:~~] **as provided in subsection**
 14 **1 of section 115.706.**

15 [~~Shall _____ County (City) be authorized to levy a tax of _____~~
 16 ~~cents on each one hundred dollars of assessed valuation on taxable~~
 17 ~~property in the county (city) for the purpose of establishing a~~

18 ~~community children's services fund for purposes of providing funds for~~
 19 ~~counseling and related services to children and youth in the county~~
 20 ~~(city) eighteen years of age or less and services which will promote~~
 21 ~~healthy lifestyles among children and youth and strengthen families?]~~

22 ~~[YES] [NO]~~

23
 24 If a majority of the votes cast on the question by the qualified voters voting thereon are in
 25 favor of the question, then the tax shall be levied and collected as otherwise provided by law.

26 If a majority of the votes cast on the question by the qualified voters voting thereon are
 27 opposed to the question, then the tax shall not be levied unless and until the question is again
 28 submitted to the qualified voters of the county or city not within a county and a majority of
 29 such voters are in favor of such a tax, and not otherwise.

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

233.172. 1. In any county of the first classification without a charter form of
 2 government having a population of at least one hundred fifty thousand and either containing a
 3 portion of a city with a population of at least three hundred fifty thousand or bordering a city
 4 not within a county, the county commission may, by resolution, submit the question of
 5 creating a road benefit district pursuant to sections 233.170 to 233.316, encompassing the
 6 unincorporated areas of such county to all of the qualified voters residing within such district
 7 ~~[at a general or special election called for that purpose]~~ **as provided in subsection 1 of**
 8 **section 115.706.** Such resolution shall set forth the name of the proposed road benefit
 9 district, its boundaries and a proposed road and bridge benefit district tax levy in an amount
 10 not to exceed twenty cents per one hundred dollars assessed valuation. The ballot upon which
 11 the question of creating a road benefit district is submitted to the qualified voters residing
 12 within the proposed district shall contain a question ~~[in substantially the following form:]~~ **as**
 13 **provided in section 115.706.**

14
 15 ~~[Shall the _____ County, be authorized to create a road benefit district within the following~~
 16 ~~boundaries, to wit: _____ (set forth boundaries of proposed road benefit district) and assess~~
 17 ~~a levy not to exceed _____ cents per one hundred dollars assessed valuation upon all~~
 18 ~~property within the boundaries of said road benefit district the proceeds of which levy shall be~~

19 ~~placed in a "road benefit district fund" and used solely for the improvement, maintenance,~~
 20 ~~construction and repair of roads and bridges within the boundaries of the road benefit~~
 21 ~~district?]~~

22 2. If the ballot question is approved by a majority of the qualified voters residing
 23 within the boundaries of the proposed district, the governing body of the county shall be
 24 authorized to assess and collect a levy in an amount not to exceed the amount specified on the
 25 ballot, in which event the sums so collected shall be placed in a separate "road district benefit
 26 fund" and used only for the purposes specified on the ballot within the boundaries of the road
 27 benefit district.

28 3. Notwithstanding section 233.170, to the contrary, a district established pursuant to
 29 this section may contain less than six hundred forty acres and may contain territories that are
 30 not contiguous.

233.200. 1. The commissioners of such districts so incorporated shall have power to
 2 issue road and bridge bonds for and on behalf of their respective districts, payable out of
 3 funds derived from taxation of all property taxable therein to an amount including existing
 4 indebtedness payable out of funds so derived not exceeding five percent of the assessed
 5 valuation of such property to be ascertained by the assessment next before the last assessment
 6 for state and county purposes. Such bonds to be issued in denominations of one hundred
 7 dollars, or some multiple thereof, to bear interest at not exceeding the rate per annum
 8 permitted by law, and to become due in not exceeding twenty years after the date of such
 9 bonds. Whenever the board of commissioners of any such road district propose to issue such
 10 bonds, they shall submit the question to the voters in the district **as provided in section**
 11 **115.706.**

12 2. The notice of election shall state the amount of bonds to be issued.

13 3. The result of the submission of the question shall be entered upon the records of the
 14 district. If it shall appear that the constitutionally required percentage of the voters voting on
 15 the question shall have voted in favor of the issue of the bonds, the commissioners shall order
 16 and direct the execution of the bonds for and on behalf of such district and provide for the
 17 levy and collection of a direct annual tax upon all the taxable property in the district sufficient
 18 to provide for the payment of the principal and interest of the bonds so authorized as they
 19 respectively become due.

20 4. The question shall be submitted [~~in substantially the following form:]~~ **as provided**
 21 **in section 115.706.**

22

23 [~~Shall the _____ special road district of _____ County issue road and bridge bonds in the~~
 24 ~~amount of _____ dollars?]~~

25 5. The board of commissioners shall not sell the bonds for less than ninety-five
 26 percent of the par value thereof, and the proceeds shall be paid over to the county treasurer,
 27 and disbursed on warrants drawn by the president or vice president of the board of
 28 commissioners and attested by the secretary. The proceeds of the sale of such bonds shall be
 29 used for the purpose only of paying the cost of holding such election, and constructing,
 30 repairing and maintaining bridges and culverts within the district, and working, repairing,
 31 maintaining and dragging public roads within the district.

233.345. 1. The special road district commissioners of districts so incorporated shall
 2 have power to issue road and bridge bonds for and on behalf of their respective districts,
 3 payable out of funds derived from taxation of all property taxable therein, to an amount,
 4 including existing indebtedness payable out of funds so derived not exceeding five percent of
 5 the assessed valuation of such property to be ascertained by the assessment next before the
 6 last assessment for state and county purposes. Such bonds to be issued in denominations of
 7 one hundred dollars or some multiple thereof, to bear interest at not exceeding the rate per
 8 annum permitted by law, and to become due in not exceeding twenty years after the date of
 9 such bonds.

10 2. Whenever the board of special road district commissioners of such road district
 11 propose to issue such bonds, they shall order the question to be submitted to the voters of the
 12 district **as provided in section 115.706**. The notice of election shall state the amount of
 13 bonds to be issued.

14 3. The result of the submission of the question shall be entered upon the records of the
 15 district. If it shall appear that the constitutionally required percentage of the voters voting on
 16 the question shall have voted in favor of the issue of the bonds, the commissioners shall order
 17 and direct the execution of the bonds for and on behalf of such district and provide for the
 18 levy and collection of a direct annual tax upon all the taxable property in the district sufficient
 19 to provide for the payment of the principal and interest of the bonds so authorized as they
 20 respectively become due.

21 4. The question shall be submitted [~~in substantially the following form:~~] **as provided**
 22 **in section 115.706.**

23

24 [~~Shall the _____ special road district of _____ County issue bonds in the amount of _____~~
 25 ~~dollars?]~~

26 5. The board of special road district commissioners shall not sell the bonds for less
 27 than ninety-five percent of the par value thereof and the proceeds shall be paid over to the
 28 treasurer of the special road district and disbursed on warrants drawn by the president or vice
 29 president of the board of commissioners and attested by the secretary. The proceeds of the
 30 sale of such bonds shall be used for the purpose only of paying the cost of holding such

31 election, and constructing, repairing and maintaining bridges and culverts within the district,
32 and working, repairing, maintaining and dragging public roads within the district.

233.455. 1. Whenever the board of commissioners of any special road district
2 proposes to issue bonds for road purposes, they shall order the submission of the question to
3 the voters and whenever twenty voters of any township shall file with the clerk of the county
4 commission wherein the township is located a petition in writing asking that bonds for road
5 purposes be issued for and on behalf of such township, it shall be the duty of the county
6 commission to order the submission of the question to the voters **as provided in section**
7 **115.706.**

8 2. The notice of election, in either case, shall state the amount of bonds to be issued.

9 3. The result of the submission of the question shall be entered upon the records of
10 such county commission or the board of commissioners. If it shall appear that two-thirds of
11 the voters voting on said question shall have voted in favor of the issuance of said bonds, the
12 board of commissioners of the special road district, or the county commission, as the case
13 may be, shall order and direct the execution of the bonds for and on behalf of such special
14 road district or township, and shall provide for the levy and collection of a direct annual tax
15 upon all the taxable property in said district or township sufficient to provide for the payment
16 of the principal and interest of the bonds so authorized as they respectively become due.

17 4. It shall be the duty of the clerk of the board of commissioners on or before the first
18 day of May in each year, or the state auditor immediately thereafter, in case the clerk of the
19 board of commissioners should fail or neglect, on or before the first day of May of each year,
20 so to do, to certify to the county commission of the county, or counties, wherein such road
21 district is situated, the amount of money that will be required during the next succeeding year
22 to pay interest falling due on bonds issued and the principal of bonds maturing during such
23 year.

24 5. On receipt of such certificate it shall be the duty of the county commission, or
25 commissions, at the time it makes the levy for state, county, school and other taxes, to, by
26 order made, levy such a rate of taxation upon the taxable property in the road district, in such
27 county or counties, as will raise the sum of money required for the purposes aforesaid. On
28 such order being made it shall be the duty of the clerk of the county commission, or
29 commissions, to extend such rate of taxation upon the tax books, against all of the taxable
30 property in the district in such county or counties, and the same shall be collected by the
31 collector of the revenue at the time and in the manner, and by the same means as state, county,
32 school and other taxes are collected.

33 6. At the time the county commission is required to determine and levy the rate of
34 taxation for state, county, school and other taxes, to determine, order and levy such a rate of
35 taxation upon the taxable property in any township in such county as may have outstanding

36 bonds issued under this section as will be sufficient to pay interest and principal falling due
37 during the next succeeding year. It shall be the duty of the clerk of the county commission to
38 extend upon the tax books of the county such rate of taxation upon and against all of the
39 taxable property in such township, and when so extended the same shall be collected by the
40 collector of the revenue at the time, in the manner, and by the means that state, county, school
41 and other taxes are collected.

42 7. All the laws, rights and remedies of the state of Missouri for the collection of state,
43 county, school and other taxes, shall be applicable to the collection of taxes herein authorized
44 to be collected.

233.460. The question shall be submitted [~~in substantially the following form:~~] as
2 **provided in section 115.706.**

3
4 [~~Shall the _____ special road district of _____ (Name district or township) of _____
5 county issue road bonds in the amount of _____ dollars?~~]

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~~] **as provided in subsection 1 of section**
8 **115.706.** A separate ballot containing the question shall [~~read as follows:~~] **be submitted as**
9 **provided in section 115.706.**

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

13 [~~FOR THE PROPOSITION—~~]

14 [~~AGAINST THE PROPOSITION—~~]

15 [~~(Place an X in the square opposite the one for which you wish to vote.)—~~]

16]

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

22 2. Any tax authorized pursuant to the provisions of this section shall be levied and
23 collected as provided by law for the levy and collection of taxes for special road districts.

24 Taxes authorized pursuant to this section shall be deposited with the county treasurer, who
25 shall disburse the moneys only to the president or vice president of the subdistrict upon
26 warrants signed by such officer and attested by the secretary of the subdistrict.

235.175. 1. Before the board of directors of any street light maintenance district may
2 increase the district's current tax levy, the proposed increase must be approved by a majority
3 of the voters voting thereon.

4 2. The proposition to increase the tax levy may be submitted by the board of directors
5 or upon petition of five hundred registered voters of the district~~[-All propositions to increase
6 the tax levy shall be submitted at the next election permitted by section 115.123]~~ **as provided
7 in subsection 1 of section 115.706.**

8 3. A separate ballot containing the question shall ~~[read as follows:]~~ **be submitted as
9 provided in section 115.706.**

10 ~~[Shall the board of directors of the _____ street light maintenance
11 district be authorized to increase the current tax levy of _____ cents
12 per one hundred dollars assessed valuation to _____ cents per one
13 hundred dollars assessed valuation to provide funds for the support of
14 the district?]~~

15 ~~[YES] [NO]~~
16 ~~[(If you are in favor of the tax levy, place an X in the box opposite
17 "YES". If you are opposed to the tax levy, place an X in the box
18 opposite "NO".)]~~

19 4. If a majority of the qualified voters casting votes thereon be in favor of the
20 increased tax levy, the board of directors shall raise the tax levy to the level approved by the
21 voters. If a majority of the voters casting votes thereon do not vote in favor of the increased
22 tax levy, any levy previously authorized shall remain in effect.

23 5. No street light maintenance district shall fix a rate of levy which exceeds the
24 maximum tax levy authorized by section 235.170.

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

7 2. The ballot of submission shall be ~~[substantially in the following form:]~~ **submitted
8 as provided in section 115.706.**

9 ~~[Shall the _____ Transportation Development District impose
10 a property tax upon all real and tangible personal property~~

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 as provided in section 115.706.**

16 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
17 **in section 115.706.**

18 [~~Shall the _____ metropolitan water supply district be authorized to levy an annual~~
19 ~~rate of taxation not exceeding _____ cents per one hundred dollars assessed valuation for~~
20 ~~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.

249.110. The board of trustees shall have no power to levy or collect any taxes for the
2 payment of any indebtedness incurred by said district unless and until the voters of the district
3 shall have authorized the incurring of indebtedness ~~[at an election]~~ **as provided in section**
4 **115.706**, but all such expenses and indebtedness incurred by said district may be paid out of
5 funds which may be received by said district from the sale of bonds authorized by the voters
6 ~~[at any such election]~~ **as provided in section 115.706.**

249.929. 1. To establish a sewage or storm water facility improvement district, the
2 governing body of any city with a population of three hundred fifty thousand or more
3 inhabitants which is located in more than one county, or the governing body of any county of
4 the first classification without a charter form of government that has a population of at least
5 one hundred sixty thousand inhabitants, or the governing body of any county of the first
6 classification without a charter form of government containing a portion of a city with a
7 population of at least three hundred fifty thousand inhabitants, or the governing body of any
8 county of the first classification without a charter form of government as of August 28, 1995,
9 that has a population of more than one hundred five thousand but less than one hundred
10 twenty thousand inhabitants, shall comply with the procedures described in subsection 2 of
11 this section.

12 2. The governing body of any city with a population of three hundred fifty thousand
13 or more inhabitants which is located in more than one county, or the governing body of any
14 county of the first classification without a charter form of government that has a population of
15 at least one hundred sixty thousand inhabitants, or the governing body of any county of the
16 first classification without a charter form of government containing a portion of a city with a
17 population of at least three hundred fifty thousand inhabitants, or the governing body of any
18 county of the first classification without a charter form of government as of August 28, 1995,

19 that has a population of more than one hundred five thousand but less than one hundred
20 twenty thousand inhabitants, proposing to create a sewage or storm water facility
21 improvement district may, by resolution, submit the question of creating such district to all
22 qualified voters residing within such district ~~[at a general or special election called for that~~
23 ~~purpose]~~ **as provided in subsection 1 of section 115.706.** Such resolution shall set forth the
24 project name for the proposed sewage or storm water facility improvement, the general nature
25 of the proposed improvement, the estimated cost of such improvement, the boundaries of the
26 proposed sewage or storm water facility improvement district to be assessed, and the
27 proposed method or methods of assessment, including any provision for the annual
28 assessment of maintenance costs of the improvement in each year after the bonds issued for
29 the original sewage or storm water facility improvement are paid in full. The governing body
30 of the city or county may create a sewage or storm water facility improvement district when
31 the question of creating such district has been approved by the vote of the percentage of
32 electors within such district voting thereon that is equal to the percentage of voter approval
33 required for the issuance of general obligation bonds of such county under Article VI, Section
34 26 of the Constitution of this State. The notice of election containing the question of creating
35 a sewage or storm water facility improvement district shall contain the project name for the
36 proposed improvement, the general nature of the proposed improvement, the estimated cost
37 of such improvement, the boundaries of the proposed sewage or storm water facility
38 improvement district to be assessed, the proposed method or methods of assessment,
39 including any provision for the annual assessment of maintenance costs of the improvement
40 in each year after the bonds issued for the original improvement are paid in full, and a
41 statement that the final cost of such improvement assessed against property within the district
42 and the amount of general obligation bonds issued therefor shall not exceed the estimated cost
43 of such improvement, as stated in such notice, by more than twenty-five percent. The
44 question of whether to create any sewage water facility improvement district or storm water
45 facility improvement district, the boundaries of which are not identical to any existing or
46 proposed storm water facility improvement district or any existing or proposed sewage water
47 facility improvement district, shall be submitted to the voters as a separate question **as**
48 **provided in section 115.706;** however, the question of whether to create a sewage water
49 facility improvement district and a storm water facility improvement district, the boundaries
50 of which are identical, may be submitted as a single question **as provided in section 115.706.**
51 The ballot upon which the question of creating a sewage or storm water facility improvement
52 district is submitted to the qualified voters residing within the proposed district shall contain a
53 question ~~[in substantially the following form:]~~ **submitted as provided in section 115.706.**

54 ~~[Shall _____ (name of city or county) be authorized to create a~~
55 ~~sewage or storm water facility improvement district proposed for the~~

56 _____ (project name for the proposed improvement) and incur
 57 indebtedness and issue general obligation bonds to pay for all or part
 58 of the cost of sewage or storm water facility improvements within
 59 such district, the cost of all indebtedness so incurred to be assessed by
 60 the governing body of the _____ (city or county) on the property
 61 benefitted by such improvements for a period of _____ years, and, if
 62 included in the resolution, an assessment in each year thereafter with
 63 the proceeds thereof used solely for maintenance of the sewage or
 64 storm water facility improvement?]

65 [~~YES~~] [~~NO~~]

66 3. Upon receiving the requisite voter approval at an election, the governing body of
 67 any city with a population of three hundred fifty thousand or more inhabitants which is
 68 located in more than one county, or the governing body of a county of the first classification
 69 without a charter form of government that has a population of at least one hundred sixty
 70 thousand inhabitants, or the governing body of any county of the first classification without a
 71 charter form of government containing a portion of a city with a population of at least three
 72 hundred fifty thousand inhabitants, or the governing body of any county of the first
 73 classification without a charter form of government as of August 28, 1995, that has a
 74 population of more than one hundred five thousand but less than one hundred twenty
 75 thousand inhabitants, may, by resolution, determine the advisability of the improvement and
 76 may order that the sewage or storm water facility improvement district be established and that
 77 preliminary plans and specifications for the improvement be made. Such resolution shall
 78 state and make findings as to the project name for the proposed improvement, the nature of
 79 the improvement, the estimated cost of such improvement, the boundaries of the sewage or
 80 storm water facility improvement district to be assessed, the proposed method or methods of
 81 assessment, including any provision for the annual assessment of maintenance costs of the
 82 improvement in each year after the bonds issued for the original improvement are paid in full,
 83 and shall also state that the final cost of such improvement assessed against the property
 84 within the sewage or storm water facility improvement district and the amount of general
 85 obligation bonds issued therefor shall not, without a new election, exceed the estimated cost
 86 of such improvement by more than twenty-five percent.

249.1106. 1. The ballot upon which the question of creating a consolidated sewer
 2 district is submitted to the qualified voters residing within each existing sewer district or
 3 districts shall contain a question [~~in substantially the following form:~~] **submitted as provided**
 4 **in section 115.706.**

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]~~ **until the next general election;** 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]~~ **until the next general election.**

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
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117

YES NO

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

If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper White River Basin watershed improvement district, then the county shall rejoin the district. If a simple majority of the votes cast in the county opposes the proposal to rejoin the district, then the county shall remain outside the Upper White River Basin watershed improvement district. However, if a proposal to rejoin the Upper White River Basin watershed improvement district is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section ~~[sooner than twelve months from the date of the last proposal submitted under this section]~~ **until the next general election**; or

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

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

YES NO

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

If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper White River Basin watershed improvement district, then the county shall rejoin the Upper White River Basin watershed improvement district. If a simple majority of the votes cast in the county opposes the proposal to rejoin the Upper White River Basin watershed improvement district, then the county shall remain outside the Upper White River Basin watershed improvement district. However, if a proposal to rejoin the Upper White River Basin watershed improvement district is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section ~~[sooner than twelve months from the date of the last proposal submitted under this section]~~ **until the next general election.**

4. The watershed improvement district created under this section shall have the power to borrow money and incur indebtedness and evidence the same by certificates, notes, or 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 **as provided in subsection 1 of section 115.706**. The ballot of submission shall be [~~in~~
187 ~~substantially the following form:~~] **submitted as provided in section 115.706**.

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

192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
2
3
4
5
6
7
8

~~[YES]~~ ~~[NO]~~

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

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

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

13. Once the real property tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the tax. The tax shall not be abolished or terminated while the district has any financing or other obligations outstanding. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase agreements secured by such securities.

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

250.060. 1. Bonds of any such sewer district, payable from taxes, may be issued for the purpose of improving and extending the sewerage system of the district upon the approval of a proposition to issue such bonds by the constitutionally required percentage of the voters voting on the question **as provided in subsection 1 of section 115.706.**

2. The question shall be submitted ~~[in substantially the following form:]~~ **as provided in section 115.706.**

~~[Shall _____ (name of city or district) issue bonds payable from taxes?]~~

9 3. Before any sewer district shall incur any indebtedness evidenced by bonds payable
10 from taxes as hereby authorized, such sewer district shall provide for the collection of an
11 annual tax on all taxable tangible property therein sufficient to pay the interest and principal
12 of the indebtedness as they fall due and to retire the same within twenty years from the date
13 contracted.

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~~] a question[?] as
4 **provided in section 115.706.**

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

12 [~~YES~~] [~~NO~~]

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

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

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

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

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

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

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

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

257.360. 1. The county clerk of each county within the district shall certify to the
2 secretary of the board of trustees the total assessed valuation of all taxable tangible property
3 lying within the district in his county. Thereupon, the board of trustees shall determine the
4 rates of taxation necessary to be levied for the amortization fund and for the general fund for
5 the year and shall direct the secretary to certify the rates to the county clerk of each county in
6 which the district is situated. The several county clerks shall thereupon extend the rates upon
7 and against the assessed valuation of all taxable tangible property lying within the district and
8 shall certify the taxes to the collectors of revenue of their respective counties, who shall
9 proceed to collect and enforce the taxes in like manner as state and county taxes are collected
10 and enforced and shall make remittances of their collections monthly to the treasurer of the
11 district.

12 2. The rate levied for the general fund shall in no year exceed one mill on each one
13 dollar assessed valuation of taxable tangible property in such district, except as follows:

14 (1) When the board determines that needs for general fund moneys are greater than
15 the one mill tax will provide and thereupon determines the rate of taxation necessary to be
16 levied in excess of the authorized rate;

17 (2) When, accordingly, the question is submitted by the board to the electorate of the
18 district in the same manner as provided in this chapter for bond elections **and as provided in**
19 **section 115.706;**

20 (3) When, at such election, the increase is approved for a year, by a majority vote of
21 those voting, or, in excess of one year and not to exceed four years, by a two-thirds vote of
22 those voting; and provided that any such increase in the tax rate for the general fund shall in
23 no year exceed two mills on each one dollar assessed valuation of taxable tangible property in
24 the district.

25 3. In the event that an increase in the tax rate is voted as prescribed, the procedure for
26 collection shall be as for any general fund levy.

257.370. 1. The board of trustees of any river basin conservancy district may issue
2 general obligation bonds for and on behalf of the district for the purpose of providing funds to
3 carry out the official plan or plans of the district. The bonds shall not exceed, including
4 existing indebtedness of the district, an amount equal to five percent of the assessed valuation
5 of taxable tangible property in the district, to be ascertained by the last completed assessment

6 for state and county purposes made previous to the incurring of the indebtedness. The bonds
7 shall be issued in the denomination of one hundred dollars each, or some multiple thereof, to
8 bear interest at a rate not exceeding six percent per annum, payable semiannually, and to
9 become due and payable at the times the board of trustees determines by order of record, not
10 exceeding twenty years from date of issue. All bonds shall be signed by the president of the
11 board, and attested by the signature of the secretary of the board, with the seal of the district
12 affixed; and all interest coupons shall be executed by the lithographed facsimile signatures of
13 the officers.

14 2. Whenever a conservancy district proposes to issue bonds as aforesaid, it shall
15 submit the question to the voters of the district **as provided in section 115.706**. The notice of
16 election shall state the amount and purpose of bonds to be issued, the polling place at which
17 the election is to be held.

18 3. The results of the submission of the question shall be entered upon the records of
19 the board of trustees.

20 4. If it appears that the constitutionally required percentage of the voters voting on the
21 question have voted in favor of the issuance of the bonds, the board of trustees shall order and
22 direct the execution of the bonds for and on behalf of the district and shall provide for the levy
23 and collection of a direct annual tax upon all the taxable property in the district sufficient to
24 provide for the payment of the principal and interest of the bonds so authorized as they
25 respectively become due.

26 5. It shall be the duty of the secretary of the board, on or before the first day of May in
27 each year, or the state auditor immediately thereafter, in case the secretary of the board fails or
28 neglects so to do, to certify to the respective county clerks of the counties within the district
29 the amount of money that will be required during the next succeeding year to pay interest
30 falling due on bonds issued and the principal of bonds maturing during such year. Upon
31 receipt of the certificate, it shall be the duty of the county clerks to levy and extend upon the
32 tax books such a rate of taxation upon all taxable tangible property in the district as will raise
33 the sum of money required for the purposes aforesaid.

34 6. All of the laws, rights and remedies of the state of Missouri for the collection of
35 state, county, school and other taxes shall be applicable to the collection of taxes herein
36 authorized to be collected.

262.598. 1. As used in this section, the following terms shall mean:

2 (1) "Consolidated district", a district formed jointly by two or more councils;

3 (2) "Council", a University of Missouri extension council authorized under section
4 262.563;

5 (3) "District" or "extension district", a political subdivision formed by one or more
6 councils;

7 (4) "Governing body", the group of individuals who govern a district;

8 (5) "Single-council district", a district formed by one council.

9 2. University of Missouri extension councils, except for any council located in a
10 county with a charter form of government and with more than nine hundred fifty thousand
11 inhabitants, are hereby authorized to form extension districts made up of cooperating counties
12 for the purpose of funding extension programming. An extension district may be a single-
13 council district or a consolidated district. A single-council district shall be formed upon a
14 majority vote of the full council. A consolidated district shall be formed upon a majority vote
15 of each participating council.

16 3. In a single-council district, the council shall serve as the district's governing body.
17 In addition to any other powers and duties granted to the council under sections 262.550 to
18 262.620, the council shall also have the powers and duties provided under subsection 5 of this
19 section.

20 4. In a consolidated district, the governing body of the district shall consist of at least
21 three, but no more than five, representatives appointed by each participating council. The
22 term of office shall be two years. Representatives may be reappointed. The governing body
23 shall elect officers, who shall serve as officers for two years, and establish a regular meeting
24 schedule which shall not be less than once every three months.

25 5. The governing body of a district shall have the following powers and duties:

26 (1) Review the activities and annual budgets of each participating council;

27 (2) Determine, by September first of each year, the tax rate necessary to generate
28 sufficient revenue to fund the extension programming in the district, which includes annual
29 funding for each participating council for the costs of personnel and the acquisition, supply,
30 and maintenance of each council's property, work, and equipment;

31 (3) Oversee the collection of any tax authorized under this section by ensuring the
32 revenue is deposited into a special fund and monitoring the use of the funds to ensure they are
33 used solely for extension programming in the district;

34 (4) Approve payments from the special fund in which the tax revenue is deposited;
35 and

36 (5) Work cooperatively with each participating council to plan and facilitate the
37 programs, equipment, and activities in the district.

38 6. The governing body of a district may submit a question to the voters of the district
39 to institute a property tax levy in the county or counties that compose the district~~[-Questions~~
40 ~~may be submitted to the voters of the district at any general municipal election]~~ **as provided**
41 **in subsection 1 of section 115.706.** Any such proposed tax shall not exceed thirty cents per
42 one hundred dollars of assessed valuation. The costs of submitting the question to the voters
43 ~~[at the general municipal election]~~ shall be paid as provided in section 115.063. Such

44 question shall be submitted [~~in substantially the following form:~~] **as provided in section**
45 **115.706.**

46

47 [~~Shall the Extension District in _____ County (insert name of county) be authorized to levy~~
48 ~~an annual tax of _____ (insert amount not to exceed thirty) cents per one hundred dollars of~~
49 ~~assessed valuation for the purpose of funding the University of Missouri Extension District~~
50 ~~programs, equipment, and services in the district?]~~

51

52 In a single-council district, if a majority of the voters in the county approve the question, then
53 the district shall impose the tax. If a majority of the voters in a single-council district do not
54 approve the question, then no tax shall be imposed. In a consolidated district, if a majority of
55 voters in each county in the district approve the question, then the district shall impose the
56 tax. If a majority of the voters in a consolidated district do not approve the question, then no
57 tax shall be imposed in any county of the district. In a consolidated district, if a majority of
58 voters in a county do not approve the question, the council in the county that did not approve
59 the question may withdraw from the district. Upon such withdrawal, the district shall be
60 made up of the remaining counties and the tax shall be imposed in those counties. However,
61 if the county that did not approve the question does not withdraw from the district, the tax
62 shall not be imposed. Revenues collected from the imposition of a tax authorized under this
63 section shall be deposited into a special fund dedicated only for use by the local district for
64 programming purposes.

65 7. The county commission of any county in which the tax authorized under this
66 section is levied and collected:

67 (1) Shall be exempt from the funding requirements under section 262.597 if revenue
68 derived from the tax authorized under this section is in excess of an amount equal to two
69 hundred percent of the average funding received under section 262.597 for the immediately
70 preceding three years; or

71 (2) May reduce the current year's funding amount under section 262.597 by thirty-
72 three percent of the amount of tax revenues derived from the tax authorized under this section
73 which exceed the average amount of funding received under section 262.597 for the
74 immediately preceding three years.

75 8. Any county that collects tax revenues authorized under this section shall transfer
76 all attributable revenue plus monthly interest for deposit into the district's special fund. The
77 governing body of the district shall comply with the prudent investor standard for investment
78 fiduciaries as provided in section 105.688.

79 9. In any county in which a single-council district is established, and for which a tax
80 has not been levied, the district may be dissolved in the same manner in which it was formed.

81 10. A county may withdraw from a consolidated district at any time by the filing of a
82 petition with the circuit court having jurisdiction over the district. The petition shall be
83 signed by not fewer than ten percent of those who voted in the most recent presidential
84 election in the county seeking to withdraw that is part of a consolidated district stating that
85 further operation of the district is contrary to the best interest of the inhabitants of the county
86 in which the district is located and that the county seeks to withdraw from the district. The
87 circuit court shall hear evidence on the petition. If the court finds that it is in the best interest
88 of the inhabitants of the county in which the district is located for the county to withdraw
89 from the district, the court shall make an order reciting the same and submit the question to
90 the voters. The costs of submitting the question to the voters at the general municipal election
91 shall be paid as provided in section 115.063. The question shall be submitted in substantially
92 the following format:

93

94 Shall the County of _____ (insert name of county) being part of _____ (insert name of
95 district) Extension District withdraw from the district?

96

97 The question shall be submitted at the next general municipal election date. The election
98 returns shall be certified to the court. If the court finds that two-thirds of the voters voting on
99 the question voted in favor of withdrawing from the district, the court shall issue an order
100 withdrawing the county from the district, which shall contain a proviso that the district shall
101 remain intact for the sole purposes of paying all outstanding and lawful obligations and
102 disposing of the district's property. No additional costs or obligations for the withdrawing
103 county shall be created except as necessary. The withdrawal shall occur on the first day of the
104 following January after the vote. If the court finds that two-thirds of the voters voting on the
105 question shall not have voted favorably on the question to withdraw from the district, the
106 court shall issue an order dismissing the petition and the district shall continue to operate.

107 11. The governing body of any district may seek voter approval to increase its current
108 tax rate authorized under this section, provided such increase shall not cause the total tax to
109 exceed thirty cents per one hundred dollars of assessed valuation. To propose such an
110 increase, the governing body shall submit the question to the voters ~~[at the general municipal
111 election in the county in which the district is located]~~ **as provided in subsection 1 of section**
112 **115.706.** The costs of submitting the question to the voters ~~[at the general municipal election]~~
113 shall be paid as provided in section 115.063. The question shall be submitted ~~[in substantially
114 the following form:]~~ **as provided in section 115.706.**

115

116 ~~[Shall the Extension District in _____ (insert name of county or counties) be authorized to
117 increase the tax rate from _____ (insert current amount of tax) cents to _____ (insert~~

118 ~~proposed amount of tax not to exceed thirty) cents per one hundred dollars of assessed~~
119 ~~valuation for the purpose of funding the University of Missouri Extension District programs,~~
120 ~~equipment, and services in the district?]~~

121

122 In a single-council district, if a majority of the voters in the county approve the question, then
123 the district shall impose the tax. If a majority of the voters in a single-council district do not
124 approve the question, then the tax shall not be imposed. In a consolidated district, if a
125 majority of voters in the district approve the question, then the district shall impose the new
126 tax rate. If a majority of the voters in a consolidated district do not approve the question, then
127 the tax shall not be imposed in any county of the district. Revenues collected from the
128 imposition of the tax authorized under this section shall be deposited into the special fund
129 dedicated only for use by the district.

263.452. 1. Upon motion of the county commission, or upon the petition of one
2 hundred landowners in any county, the county commission shall declare that a threat exists to
3 the agricultural economy of the county by reason of the growth and infestation of noxious
4 weeds. After such declaration there shall be submitted to the qualified voters of the county at
5 the next general election, the question of enforcing the provisions of sections 263.450 to
6 263.474. The question shall be submitted [~~substantially as follows:~~] **as provided in section**
7 **115.706.**

8 ~~[Shall the county of _____ become a "Noxious Weed Control Area"~~
9 ~~by adopting the provisions of sections 263.450 to 263.474, RSMo,~~
10 ~~providing for the control of noxious weeds, and authorizing the~~
11 ~~county commission to levy a tax of up to fifteen cents on each one~~
12 ~~hundred dollars of assessed valuation to provide funds for the control~~
13 ~~of noxious weeds?]~~

14 ~~[-YES] [NO]~~

15 ~~[(Place an X in the square opposite the one for which you wish to~~
16 ~~vote.)]~~

17 2. The election thereon shall be conducted, votes canvassed, and the results declared
18 in the manner provided in chapter 115 for county general elections. If a majority of the votes
19 cast at the election are in favor of enforcing the law controlling noxious weeds, the clerk of
20 the county commission shall enter upon the commission records the result of the election and,
21 within ten days after the election, shall notify the state director of agriculture of the result of
22 the election. If a majority of the votes cast at the election are not in favor of enforcing such
23 law, the question shall not be resubmitted for at least two years after the election.

263.472. 1. Upon the motion of the county commission or upon the petition of one
2 hundred landowners in any county which has elected to declare itself a Johnson grass

3 extermination area pursuant to sections 263.255 to 263.267, there shall be submitted to the
 4 qualified voters of the county at the next general election the question of converting a Johnson
 5 grass extermination program, established pursuant to sections 263.255 to 263.267, to a
 6 noxious weed control program pursuant to sections 263.450 to 263.474. The question shall
 7 be submitted ~~[substantially as follows:]~~ **as provided in section 115.706.**

8 ~~[Shall the county of _____ convert its Johnson grass extermination~~
 9 ~~program to a noxious weed control program pursuant to sections~~
 10 ~~263.450 to 263.474, RSMo, and authorize the county commission to~~
 11 ~~levy a tax of up to fifteen cents on each one hundred dollars of~~
 12 ~~assessed valuation to provide funds for the control of noxious weeds,~~
 13 ~~and to use taxes already collected under the Johnson grass~~
 14 ~~extermination law for these purposes?]~~

15 ~~[-YES] [-NO]~~

16 ~~[(Place an X in the square opposite the one for which you wish to~~
 17 ~~vote.)]~~

18 2. The election thereon shall be conducted, votes canvassed, and the results declared
 19 in the manner provided in chapter 115 for county general elections.

20 278.240. 1. The board of soil and water conservation district supervisors of the soil
 2 and water conservation district in which the watershed district is formed shall act in an
 3 advisory capacity to the watershed district board. When a watershed district lies in more than
 4 one soil and water conservation district, the combined boards of soil and water conservation
 5 district supervisors shall act in an advisory capacity to the watershed district board.

6 2. Five landowners within the watershed district shall be elected to serve as trustees
 7 of the watershed district. The trustees shall be elected by a vote of landowners participating
 8 in the referendum for the establishment of the watershed district, but the date of the election
 9 shall not fall upon the date of any regular political election held in the county. The ballot
 10 submitting the proposition to form the watershed district shall **comply with section 115.706**
 11 **and shall** be so worded as to clearly state that a tax, not to exceed forty cents on one hundred
 12 dollars valuation of all real estate within the watershed district, may be authorized if the
 13 watershed district is formed. In watershed districts formed after September 28, 1977, two
 14 trustees shall be elected for a term of six years, two shall be elected for a term of four years,
 15 and one shall be elected for a term of two years. Their successors shall be elected for terms of
 16 six years. In any district in existence on September 28, 1977, the three trustees holding office
 17 shall continue as trustees. At the next scheduled election within the watershed district, two
 18 additional trustees shall be elected. One of the additional trustees shall be elected for a term
 19 of four years and one shall be elected for a term of six years. Each successor shall be elected
 20 for a term of six years. In case of the death, loss of landowner standing within the watershed

21 district, or resignation from office of any elected watershed district trustee, his or her
22 successor to the unexpired term shall be appointed by the trustees of that watershed district.
23 A trustee may succeed himself or herself by reelection in this office. The trustees shall elect
24 one of their members as chairman and one of their members as secretary to serve for terms of
25 two years.

26 3. The trustees shall act in all matters pertaining to the watershed district, except those
27 concerning formation, consolidation, expansion or disestablishment of the watershed district.
28 It shall be the responsibility of the secretary of the trustees to see that each soil and water
29 district board included in the watershed district is provided a copy of the minutes of each
30 meeting held by the trustees. The trustees shall be reimbursed for expenses incurred relating
31 to the business of the watershed district.

278.280. 1. When a plan of work is approved the trustees of the watershed district,
2 pursuant to section 278.240, shall then by resolution propose that the cost of all works of
3 improvement contemplated in the plan be paid either by a general levy against all real estate
4 in the watershed district, subject to the limitations of section 278.250, or that such cost be
5 paid by special assessment against lands within the watershed district to be benefitted by the
6 installation of the proposed works of improvement, or that such cost be paid by both such
7 general levy and special assessment stating the portion to be paid by each method.

8 2. If the resolution of financing provides that all or any part of the cost of the works of
9 improvement is to be paid by special assessment of benefits the trustees of the watershed
10 district, pursuant to section 278.240, shall appoint three appraisers, who shall be residents of
11 the state of Missouri, and who shall not be landowners in such watershed district, who shall
12 recommend apportionment of the special assessment to the tracts of land which will receive
13 benefits from the installation of the works of improvement proposed in the plan of work. The
14 appraisers shall have access to all available engineering reports and data pertaining to the
15 works contemplated and may request additional legal counsel or engineering data from a
16 registered professional engineer as found necessary to carry out their duties.

17 3. The appraisers shall proceed to view the premises and determine the value of all
18 land or other property within or without the watershed district, to be acquired and used for
19 rights-of-way or other works set out in the plan of work; they shall assess the amount of
20 benefits, and the amount of damage if any, that will accrue to each governmental lot, forty-
21 acre tract or other subdivision of land according to ownership, railroad and other rights-of-
22 way, railroad roadways, and other property from carrying out and putting into effect the plan
23 of work heretofore adopted, and shall make written reports of their findings to the trustees of
24 the watershed district. Each appraiser so appointed shall be paid for his or her services and
25 necessary expenses.

26 4. Upon receiving the report from the appraisers, the trustees of the watershed district,
27 pursuant to section 278.240, shall prepare a resolution which shall contain a list of the tracts
28 of land found to be benefitted and the amount of assessment to be levied against each such
29 tract, except that no such assessment against any tract of land shall exceed the estimated
30 benefits to such land by such project. Such tracts of land shall be legally described and the
31 names of the owners thereof shall be set forth beside the description of each tract so listed.
32 After adopting such resolution the trustees of the watershed district, pursuant to section
33 278.240, shall fix a time and place for hearing any complaint that may be made as to the
34 benefit to any tract of land appraised, notice of which hearing shall be given by the secretary
35 by publication pursuant to section 278.190. The board of trustees at the hearing may alter the
36 benefits to any tract if, in its judgment, the same has been appraised too high or too low. The
37 hearing shall be conducted in the manner set forth in section 278.200. The trustees of the
38 watershed district, pursuant to section 278.240, shall immediately after the hearing pass a
39 resolution fixing the benefit assessment as to each tract of land.

40 5. After the resolution fixing the benefit assessment has been adopted the trustees of
41 the watershed district, pursuant to section 278.240, shall submit the proposal for collection of
42 such assessed benefits to the owners of the lands so assessed for approval and if bonds are to
43 be issued the amount of the issue so proposed, the rate of interest, and the amount of any
44 necessary tax levy in excess of the amount authorized in section 278.250. If two-thirds of the
45 owners of such lands voting favor the proposal as submitted, it shall be adopted. The
46 provisions of sections 278.190 to 278.210 **and section 115.706** as to notice and procedure
47 **and the question submitted** shall apply to the referendum held pursuant to this section.

48 6. The trustees of the watershed district, pursuant to section 278.240, shall make the
49 necessary general levy against all real estate in the watershed district and the special
50 assessment against lands within the watershed district to be benefitted by the improvement
51 and shall certify the rate of levy and the amount of the special assessment to the county
52 commission of the county or counties in which the watershed district is located with
53 directions that at the time and in the same manner required by law for the levy of taxes for
54 county purposes the county commission shall levy a tax at the rate so fixed and determined
55 upon the assessed valuation of all real estate within the watershed district and shall levy the
56 amount of the special assessment, in addition to such other taxes as are levied by the county
57 commission.

58 7. The bond issue, authorized by this section in whole or part, may be offered for sale
59 to the United States Department of Agriculture's Rural Development or other federal agency
60 without public offering or the securing of competitive bids on such bond offering.

2 321.225. 1. A fire protection district may, in addition to its other powers and duties,
provide emergency ambulance service within its district if a majority of the voters voting

40
41
42
43
44
45
46
47
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

~~[AGAINST THE PROPOSITION]~~

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

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

321.240. 1. To levy and collect taxes as herein provided, the board shall in each year determine the amount of money necessary to be raised by taxation, and shall fix a rate of levy which, when levied upon every dollar of the taxable tangible property within the district as shown by the last completed assessment, and with other revenues, will raise the amount required by the district annually to supply funds for paying the expenses of organization and operation and the costs of acquiring, supplying and maintaining the property, works and equipment of the district, and maintain the necessary personnel, which rate of levy shall not exceed thirty cents on the one hundred dollars valuation[;].

2. The board may fix an additional rate, not to exceed ten cents on the hundred dollars valuation, the revenues from which shall be deposited in a special fund and used only for the pension program of the district, by submitting the ~~[following]~~ question to the voters[;] as provided in section 115.706.

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

~~provided, that~~ If the question fails to receive a majority of the votes cast, it shall not be resubmitted to the voters ~~[within one year after the election; except, that]~~ until the next general election.

3. Any district may impose a tax not to exceed ten cents on the one hundred dollars valuation, in addition to the rate which the board may levy under this section, by submitting the ~~[following]~~ question to the voters ~~[at any election in such district at which a member of the board of directors is to be elected;]~~ as provided in section 115.706.

~~[Shall the board of directors of _____ Fire Protection District be authorized to increase the annual tax rate from _____ cents to _____ cents on the hundred dollars assessed valuation?]~~

29 ~~and]~~ **4.** In addition ~~[thereto]~~ **to other requirements of this section,** ~~[to]~~ **the board**
 30 **may** fix a rate of levy which will enable it to promptly pay in full when due all interest on and
 31 principal of bonds and other obligations of the district, and to pay any indebtedness
 32 authorized by a vote of the people as provided in this chapter; and in the event of accruing
 33 defaults or deficiencies in the bonded or contractual indebtedness, an additional levy may be
 34 made as provided in section 321.260.

321.241. 1. The board of directors of any fire protection district may levy, if a
 2 majority of the voters of the district voting thereon approve, in addition to all other taxes
 3 heretofore approved, an additional tax of not more than twenty-five cents per one hundred
 4 dollars of assessed valuation to be used for the support of the district. The proposition to levy
 5 the tax authorized by this subsection may be submitted by the board of directors ~~[at the next~~
 6 ~~annual election of the members of the board or at any regular municipal or school election~~
 7 ~~conducted by the county clerk or board of election commissioners in such district or at a~~
 8 ~~special election called for the purpose,]~~ **as provided in subsection 1 of section 115.706** or
 9 upon petition of five hundred registered voters of the district. A separate ballot containing the
 10 question shall ~~[read as follows:]~~ **be submitted as provided in section 115.706.**

11 ~~[Shall the board of directors of the _____ Fire Protection District be~~
 12 ~~authorized to levy an additional tax of not more than twenty-five~~
 13 ~~cents on the one hundred dollars assessed valuation to provide funds~~
 14 ~~for the support of the district?]~~

15 ~~[FOR THE PROPOSITION]~~

16 ~~[AGAINST THE PROPOSITION]~~

17 ~~[(Place an X in the square opposite the one for which you wish to~~
 18 ~~vote.)]~~

19

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

24 2. After August 13, 1982, the board of directors of any fire protection district may
 25 levy, if a majority of the voters of the district voting thereon approve, in addition to all other
 26 taxes heretofore approved, an additional tax of not more than ten cents per one hundred
 27 dollars of assessed valuation to be used for the support of the district. The proposition to levy
 28 the tax authorized by this subsection may be submitted by the board of directors ~~[at the next~~
 29 ~~annual election of the members of the board or at any regular municipal or school election~~
 30 ~~conducted by the county clerk or board of election commissioners in such district or at a~~
 31 ~~special election called for the purpose,]~~ **as provided in subsection 1 of section 115.706** or

32 upon petition of five hundred registered voters of the district. A separate ballot containing the
33 question shall ~~[read as follows:]~~ **be submitted as provided in section 115.706.**

34 ~~[Shall the board of directors of the _____ Fire Protection District be~~
35 ~~authorized to levy an additional tax of not more than ten cents on the~~
36 ~~one hundred dollars assessed valuation to provide funds for the~~
37 ~~support of the district?]~~

38 ~~[FOR THE PROPOSITION]~~

39 ~~[AGAINST THE PROPOSITION]~~

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

42

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

47 3. In addition to all other taxes authorized on or before September 28, 1985, the board
48 of directors of any fire protection district may, if a majority of the voters of the district voting
49 thereon approve, levy an additional tax of not more than twenty-five cents per one hundred
50 dollars of assessed valuation to be used for the support of the district. The proposition to levy
51 the tax authorized by this subsection may be submitted by the board of directors ~~[at the next~~
52 ~~annual election of the members of the board or at any regular municipal or school election~~
53 ~~conducted by the county clerk or board of election commissioners in such district or at a~~
54 ~~special election called for the purpose,]~~ **as provided in subsection 1 of section 115.706** or
55 upon petition of five hundred registered voters of the district. A separate ballot containing the
56 question shall ~~[read as follows:]~~ **be submitted as provided in section 115.706.**

57 ~~[Shall the board of directors of the _____ Fire Protection District be~~
58 ~~authorized to levy an additional tax of not more than twenty five~~
59 ~~cents on the one hundred dollars assessed valuation to provide funds~~
60 ~~for the support of the district?]~~

61 ~~[FOR THE PROPOSITION]~~

62 ~~[AGAINST THE PROPOSITION]~~

63 ~~[(Place an X in the square opposite the one for which you wish to~~
64 ~~vote.)]~~

65

66 If a majority of the qualified voters casting votes thereon be in favor of the question, the board
67 of directors shall accordingly levy a tax in accordance with the provisions of this subsection,

68 but if a majority of the voters casting votes thereon do not vote in favor of the levy authorized
69 by this subsection, any levy previously authorized shall remain in effect.

70 4. The board of directors of any fire protection district may levy, if a majority of the
71 voters of the district voting thereon approve, in addition to all other taxes heretofore
72 approved, an additional tax of not more than fifty cents per one hundred dollars of assessed
73 valuation to be used for the support of the district. The proposition to levy the tax authorized
74 by this subsection may be submitted by the board of directors [~~at the next annual election of~~
75 ~~the members of the board or at any regular municipal or school election conducted by the~~
76 ~~county clerk or board of election commissioners in such district or at a special election called~~
77 ~~for that purpose,] **as provided in subsection 1 of section 115.706** or upon petition of five
78 hundred registered voters of the district. A separate ballot containing the question shall [~~read~~
79 ~~as follows:] **be submitted as provided in section 115.706.**~~~~

80 [~~Shall the board of directors of the _____ Fire Protection District be~~
81 ~~authorized to levy an additional tax of not more than fifty cents on the~~
82 ~~one hundred dollars assessed valuation to provide funds for the~~
83 ~~support of the district?]~~

84 [FOR THE PROPOSITION]

85 [AGAINST THE PROPOSITION]

86 [(~~Place an X in the square opposite the one for which you wish to~~
87 ~~vote.~)]~~

88

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

321.243. 1. Notwithstanding any other provision of law to the contrary, an additional
2 tax of not to exceed three cents per one hundred dollars of assessed valuation may be levied
3 and collected by any city, town, village, county, or fire protection district, or a central fire and
4 emergency services board established in subsection 4 of this section **as provided in section**
5 **115.706.** All the funds derived from such tax, including any existing surplus funds, shall be
6 used for the purpose of establishing and providing a joint central fire and emergency
7 dispatching service and for expenditures for equipment and services, except for salaries,
8 wages, and benefits, by cities, towns, villages, counties, or fire protection districts which
9 contract with such joint central fire and emergency dispatching service.

10 2. The additional tax prescribed by this section shall be levied only when the
11 governing body of the city, town, village, county, fire protection district, or central fire and
12 emergency services board determines that a central fire and emergency dispatching center

13 will meet the minimum requirements set by section 321.245, and, except where a central fire
14 and emergency services board is established in accordance with subsection 4 of this section,
15 when the governing body has entered into a contract with the center for fire and emergency
16 dispatching services. The funds from the tax shall be kept separate and apart from all other
17 funds of the city, town, village, county, fire protection district, or central fire and emergency
18 services board and shall be paid out only on order of the governing body. Except as provided
19 in subsection 4 of this section, all funds received by such center, and all operations of such
20 center shall be governed and controlled by a board of directors consisting of one member
21 from each such agency using the joint central fire and emergency dispatching service. Except
22 as otherwise provided in subsection 4 of this section, in any county, city, town, or village,
23 where a tax-supported fire protection district is provided emergency dispatching services by
24 any form of joint communication organization or emergency dispatching center, receiving
25 directly or indirectly any funds so levied and collected as provided in this section including
26 any funds or tariffs paid by telephone subscribers for 911 emergency service, such joint
27 communication organization, however organized, shall be governed by a board of directors,
28 and the board of directors shall consist in part of one member appointed by each county, city,
29 town, village or tax-supported fire protection district so served. The members shall be an
30 elected official of a fire protection district, ambulance district or city council appointed by
31 each such agency to serve for a one-year term or until a successor is duly appointed.

32 3. In addition to the tax prescribed by subsections 1 and 2 of this section, an
33 additional tax of not to exceed two cents per one hundred dollars of assessed valuation which
34 has been approved by the voters **as provided in section 115.706** may be levied and collected
35 by any city, town, village, county, or fire protection district, or a central fire and emergency
36 services board established in subsection 4 of this section of a county of the first classification
37 with a charter form of government which has a population between two hundred thousand and
38 five hundred thousand inhabitants, but all of the funds derived from such tax shall be used
39 solely for the purpose of establishing and providing a joint central fire and emergency
40 dispatching service.

41 4. A central fire and emergency services board shall be established in any county of
42 the first classification with a charter form of government which has a population between two
43 hundred thousand and five hundred thousand inhabitants in the manner prescribed in this
44 subsection. The board shall have all powers and duties prescribed in this section and section
45 321.245 to establish and provide a joint central fire and emergency dispatching service. The
46 initial board shall be established at the April, 1996, election. The election authority shall be
47 ordered to conduct such election, which shall be conducted as a nonpartisan election. The
48 board shall consist of one member elected from each county council district. All board
49 members shall serve for four-year terms, except that of the initial members elected, the

50 members elected from odd-numbered county council districts shall serve for terms of two
51 years and the members elected from even-numbered county council districts shall serve for
52 terms of four years. Each member shall be a resident of the county council district from
53 which the member is elected. No person who is a paid employee of any fire protection
54 district, ambulance district, joint central fire and emergency dispatch board, or a paid
55 employee of a fire or ambulance department of a municipality shall be elected to the joint
56 central fire and emergency dispatch board. At such election, the election authority of the
57 county shall submit to the qualified voters of the county a proposal for the board to levy and
58 collect the taxes prescribed in this section **as provided in section 115.706**, and such tax shall
59 be conditioned on the replacement of the tax levied in such county by the county under this
60 section with the new tax levied by the board. A portion of the funds derived from the tax
61 levied pursuant to this subsection shall be used to reimburse the county for the cost of the
62 election held in April, 1996, and any subsequent elections that are necessary for the operation
63 of the board and the board's duties. In addition, if such a tax is approved, any funds
64 remaining in the separate fund kept by the county, as required by subsection 2 of this section,
65 and any property and equipment purchased with moneys in such separate fund held by the
66 county shall be transferred to the fund maintained by the board for the same purpose. The
67 board shall abide by section 50.660 in the letting of contracts. The board shall be audited by
68 the state auditor pursuant to section 29.230. Except as otherwise provided in this subsection,
69 the board shall meet as established in the bylaws. Any other meeting may be called by four of
70 the seven members voting in favor of having an additional meeting.

71 5. Any fire protection district in any county with a charter form of government and
72 with more than one hundred ninety-eight thousand but fewer than one hundred ninety-nine
73 thousand two hundred inhabitants that has levied any tax under this section and has levied and
74 imposed any communications tax for central fire and emergency dispatching services may
75 submit a proposal to the voters of the fire protection district to use the revenue derived from
76 the tax imposed under this section for general revenue purposes. No revenues derived from
77 any such tax imposed under this section shall be used for any purpose other than the stated
78 purpose unless and until such proposal to use the revenue for general revenue purposes has
79 been submitted to and approved by the voters of the fire protection district in the same manner
80 as other proposals are submitted to and approved by the voters of the fire protection district.

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~~[:]~~ **as provided in section 115.706.**

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 **as provided in section 115.706** which,
4 when levied upon every dollar of the taxable tangible property within the district as shown by
5 the last completed assessment, and with other revenues, will raise the amount required by the
6 district annually to supply funds for paying the expenses of organization and operation and
7 the costs of acquiring, supplying and maintaining the property, works and equipment of the
8 district, and maintain the necessary personnel, which rate of levy shall not exceed forty cents
9 on the one hundred dollars valuation. The board in any county of the first classification
10 having a population in excess of nine hundred thousand may fix an additional rate not to

11 exceed twenty-five cents on the hundred dollars valuation and the board in all other first
 12 classification counties may fix an additional rate, not to exceed fifteen cents on the hundred
 13 dollars valuation, the revenues from which shall be deposited in a special fund and used only
 14 for the pension program of the district, by submitting the ~~[following]~~ question to the voters at
 15 the ~~[municipal general, primary or]~~ general election in such district or at any election at which
 16 a member of the board of directors is to be elected[;] **as provided in section 115.706.**

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

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

26 3. **(1)** Any district may impose a tax not to exceed ten cents on the one hundred
 27 dollars valuation, in addition to the rate which the board may levy pursuant to this section, by
 28 submitting the ~~[following]~~ question to the voters ~~[at any election in such district held on the~~
 29 ~~first Tuesday in April of any year:]~~ **as provided in section 115.706.**

30

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

33 ~~and]~~ **(2)** In addition ~~[thereto,]~~ to **subdivision (1) of this subsection, a district may**
 34 fix a rate of levy which will enable it to promptly pay in full when due all interest on and
 35 principal of bonds and other obligations of the district, and to pay any indebtedness
 36 authorized by a vote of the people as provided by sections 321.010 to 321.450[;] and **section**
 37 **115.706.**

38 **(3)** In the event of accruing defaults or deficiencies in the bonded or contractual
 39 indebtedness, an additional levy may be made as provided in section 321.260 **and section**
 40 **115.706.**

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 **as provided in section 115.706** or upon petition by five hundred voters
13 of such district.

14 3. The question shall be submitted [~~in substantially the following form:~~] **as provided**
15 **in section 115.706.**

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

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

23 5. In addition to all other taxes authorized on or before September 1, 1990, the board
24 of directors of any fire protection district may, if a majority of the voters of the district voting
25 thereon approve, levy an additional tax of not more than forty cents per one hundred dollars
26 of assessed valuation to be used for the support of the ambulance service, or partial or
27 complete support of a paramedic first responder program. The proposition to levy the tax
28 authorized by this subsection may be submitted by the board of directors [~~at the next annual~~
29 ~~election of the members of the board or at any regular municipal or school election conducted~~
30 ~~by the county clerk or board of election commissioners in such district or at a special election~~
31 ~~called for the purpose;~~] **as provided in section 115.706** or upon petition of five hundred
32 registered voters of the district. A separate ballot containing the question shall [~~read as~~
33 ~~follows:~~] **be submitted as provided in section 115.706.**

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

39 [FOR THE PROPOSITION]

40 [AGAINST THE PROPOSITION]

41 [(Place an X in the square opposite the one for which you wish to
42 vote).]
43

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

650.399. 1. The board of commissioners may, by a majority vote of its members,
2 request that the governing body of the county submit to the qualified voters of such county at
3 a general~~[, primary or special]~~ election ~~[either of the questions]~~ **a question relating to a sales**
4 **tax as** contained in subsection 2 of this section **or a question related to a property tax as**
5 **provided in section 115.706.** The governing body may approve or deny such request. The
6 governing body may also vote to submit such question without a request of the board of
7 commissioners. The county election official shall give legal notice of the election pursuant to
8 chapter 115.

9 2. The ~~[questions]~~ **property tax question shall be submitted as provided in section**
10 **115.706 and the sales tax question** shall be put in substantially the following form:

11 ~~[(1) Shall (name of county) establish an emergency communications~~
12 ~~system fund to establish (and/or) maintain an emergency~~
13 ~~communications system, and for which the county shall levy a tax of~~
14 ~~(insert exact amount, not to exceed six cents) per each one hundred~~
15 ~~dollars assessed valuation therefor, to be paid into the fund for that~~
16 ~~purpose?]~~

17 ~~[YES]~~ ~~[NO]~~

18 ~~[; or]~~

19 ~~[(2)]~~ Shall (name of county) establish an emergency communications
20 system fund to establish (and/or) maintain an emergency
21 communications system, and for which the county shall levy a sales tax
22 of (insert exact amount, not to exceed one-tenth of one percent), to be
23 paid into the fund for that purpose?

24 YES NO

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

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

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

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

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

70 abolition of the tax in such county, the director shall remit the balance in the account to the
71 county and close the account of that county. The director shall notify each county of each
72 instance of any amount refunded or any check redeemed from receipts due the county.

650.408. 1. The funds necessary for payment of any obligation of the county in
2 connection with the establishment, operation and maintenance of the emergency
3 communications system may be paid by the county out of the fund established pursuant to
4 section 650.402, or from bonds issued pursuant to this section.

5 2. For the purpose of supporting the operation and other purposes of the commission
6 and the emergency communications system, the county may issue bonds for and on behalf of
7 the county, payable out of funds derived from the sales tax authorized in sections 650.396 and
8 650.399 or from taxation of all taxable real property in the county, up to an amount not
9 exceeding six percent of the assessed valuation of such property, with such evaluation to be
10 ascertained by the assessment immediately prior to the most recent assessment for state and
11 county purposes, or from revenue generated from any other tax or fee authorized and
12 approved by the voters pursuant to section 650.399. Such bonds shall be issued in
13 denominations of one hundred dollars, or some multiple thereof, and the provisions of section
14 108.170 to the contrary notwithstanding, such bonds may bear interest at a rate determined by
15 the emergency communications system commissioners, payable semiannually, to become
16 payable no later than twenty years after the date of the bonds.

17 3. Whenever the board of commissioners of any such emergency communications
18 district proposes to issue bonds pursuant to subdivision (3) of subsection 2 of this section,
19 they shall submit the question to the voters in the district pursuant to this section **and section**
20 **115.706**. The notice for any such election shall, in addition to the requirements of chapter
21 115, state the amount of bonds to be issued.

22 4. The question shall be submitted [~~in substantially the following form:~~] **as provided**
23 **in section 115.706.**

24 [~~Shall _____ County issue bonds in the amount of _____ dollars,~~
25 ~~the purpose of which are to support the construction, repair and~~
26 ~~maintenance of the _____ Emergency Communications System?]~~
27 [~~YES~~] [~~NO~~]

28 5. The result of the election on the question shall be entered upon the records of the
29 county. If it shall appear that four-sevenths of the voters voting on the question shall have
30 voted in favor of the issue of the bonds, the commissioners shall order and direct the
31 execution of the bonds for and on behalf of such county and the commission. If the general
32 law of the state is such that an amount other than a four-sevenths majority is required on
33 ballot measures of such type, the amount set by the general law of the state shall control.

34 6. The county shall not sell such bonds for less than ninety-five percent of the par
35 value thereof, and the proceeds shall be paid over to the county treasurer, and disbursed on
36 warrants drawn by the president or vice president of the board of commissioners and attested
37 by the secretary. The proceeds of the sale of such bonds shall be used for the purpose only of
38 paying the cost of holding such election, and constructing, repairing and maintaining the
39 emergency communications system and its appurtenances.

40 7. Such bonds shall be payable and collectible only out of moneys derived from tax
41 revenues authorized by section 650.399, from the sale of such bonds or from interest that may
42 accrue on funds so derived while on deposit with any county depository. The county treasurer
43 shall hold in reserve, for payment of interest on such bonds, a sufficient amount of the money
44 so derived that may come into his or her hands in excess of the amount then necessary to pay
45 all bonds and interest then past due, to pay all interest that will become payable before the
46 next installment of such special tax becomes payable, and three percent of the principal
47 amount of the bonds not then due. The county treasurer shall, whenever any of the bonds or
48 interest thereon become due, apply such money as may be in his or her custody and applicable
49 thereto, or that may thereafter come into his or her custody and be applicable thereto, to
50 payment of such bonds and interest as may be due and unpaid.

51 8. All money derived from the tax authorized pursuant to section 650.399 shall be
52 used in paying the bonds and the interest thereon, except that the money that may be collected
53 pursuant to such tax in excess of the amount necessary to pay all bonds then past due and such
54 bonds and interest as will become payable before another assessment of such tax becomes
55 payable may, less an amount equal to three percent of the principal amount of the bonds not
56 then due, be used for the purposes authorized in section 650.411.

57 9. The county treasurer shall, as such bonds are sold, deliver them to the purchaser
58 upon being ordered to do so by the commissioners. The county treasurer shall cancel bonds
59 as such bonds are paid, and shall deliver them to the clerk of the county.

2 ~~[137.570. The question shall be submitted in substantially the~~
3 ~~following form:~~

4 ~~Shall the _____ road district of _____ County levy an additional tax rate of~~
5 ~~_____ cents on the hundred dollars valuation, for a period of _____ years?]~~

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

✓