

SECOND REGULAR SESSION

# HOUSE BILL NO. 2651

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE BYRNES.

6000H.011

JOSEPH ENGLER, Chief Clerk

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### AN ACT

To repeal sections 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, 137.037, 137.055, 137.065, 137.073, 137.079, 137.082, 137.115, 137.565, 137.570, 137.1040, 137.1050, 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, 249.110, 249.929, 249.1106, 249.1150, 250.060, 256.445, 257.370, 262.598, 263.452, 263.472, 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, and 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 to enact in lieu thereof one hundred six new sections relating to local property taxes.

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

Section A. Sections 66.265, 67.799, 67.990, 67.1422, 67.1531, 67.1551, 67.1880,  
2 68.235, 68.250, 71.800, 71.802, 80.460, 90.500, 92.010, 92.031, 92.035, 94.060, 94.070,  
3 94.250, 94.260, 94.340, 94.350, 94.400, 95.150, 95.390, 137.037, 137.055, 137.065, 137.073,  
4 137.079, 137.082, 137.115, 137.565, 137.570, 137.1040, 137.1050, 162.223, 162.441,

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.

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15 first regular session, are repealed and one hundred six new sections enacted in lieu thereof, to  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

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.

2. The ballot of submission shall be **submitted only at a general election and shall**  
7 **be** substantially in the following form:

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 county?

12 ☐ YES

☐ NO

13

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

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

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

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

submitted to the qualified voters residing within the proposed district shall contain a question in substantially the following form:

Shall \_\_\_\_\_ (name of city or county) be authorized to create a neighborhood improvement district proposed for the \_\_\_\_\_ (project name for the proposed improvement) and incur indebtedness and issue general obligation bonds to pay for all or part of the cost of public improvements within such district, the cost of all indebtedness so incurred to be assessed by the governing body of the \_\_\_\_\_ (city or county) on the real property benefitted by such improvements for a period of \_\_\_\_\_ years, and, if included in the resolution, an assessment in each year thereafter with the proceeds thereof used solely for maintenance of the improvement?

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

4. Upon receiving the requisite voter approval at an election or upon the filing of a proper petition with the city clerk or county clerk, the governing body may by resolution or ordinance determine the advisability of the improvement and may order that the district be established and that preliminary plans and specifications for the improvement be made. Such resolution or ordinance shall state and make findings as to the project name for the proposed improvement, the nature of the improvement, the estimated cost of such improvement, the boundaries of the neighborhood improvement district to be assessed, the proposed method or methods of assessment of real property within the district, including any provision for the annual assessment 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.

67.799. 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 only at a general election and shall be** submitted  
9 in substantially the following form:

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

12 ☐ YES ☐ NO

13

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.

22 4. (1) A regional recreational district may, by a majority vote of its board of directors,  
23 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant  
24 to sections 144.010 to 144.525 for the purpose of funding the creation, operation and  
25 maintenance of public parks, recreational facilities and grounds within the boundaries of a  
26 regional recreational district. The tax authorized by this subsection shall be in addition to all  
27 other sales taxes allowed by law. No tax pursuant to this subsection shall become effective  
28 unless the board of directors submits to the voters of the district, at a county or state general,  
29 primary or special election, a proposal to authorize the tax, and such tax shall become  
30 effective only after the majority of the voters voting on such tax approve such tax.

31 (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the  
32 question shall be submitted in substantially the following form:





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

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

3. The ballot shall be **submitted only at a general election and shall be** substantially in the following form:

(1)

Shall the \_\_\_\_\_ (insert name of district) Community Improvement District ("District") impose a real property tax upon (all real property) within the district at a rate of not more than \_\_\_\_\_ (insert amount) dollars per hundred dollars assessed valuation for a period of \_\_\_\_\_ (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for \_\_\_\_\_ (insert general description of purpose) in the district?

☐ YES

☐ NO

; and

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

Shall the \_\_\_\_\_ (insert name of district) Community Improvement District ("District" ) impose a real property tax within the district at a rate of not more than \_\_\_\_\_ (insert amount) dollars per hundred dollars of assessed valuation and/or a business license tax in an amount not to exceed \_\_\_\_\_ upon all persons who are engaged in the business of \_\_\_\_\_ for a period of \_\_\_\_\_ (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for \_\_\_\_\_ (insert general description of purpose) in the district?

☐ YES

☐ NO

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

41 4. No district levying a real property tax or a business license tax pursuant to this  
42 section may repeal or amend such real property tax or business license tax or lower the tax  
43 rate of such tax if such repeal, amendment or lower rate will impair the district's ability to  
44 repay any liabilities which it has incurred, money which it has borrowed or obligations that it  
45 has issued to finance any improvements or services rendered within the district.

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

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

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

11 (1) ~~[Specify a date upon which the election shall occur which date shall be a Tuesday,~~  
12 ~~and shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after~~  
13 ~~the date of the board's passage of the resolution and shall not be on the same day as an~~  
14 ~~election conducted pursuant to the provisions of chapter 115;~~

15 (2) Publish notice of the election in a newspaper of general circulation within the  
16 municipality two times. The first publication date shall be more than sixty days prior to the  
17 date of the election and the second publication date shall be not more than thirty days and not  
18 less than ten days prior to the date of the election. The published notice shall include, but not  
19 be limited to, the following information:

- 20 (a) The name and general boundaries of the district;  
21 (b) The type of tax proposed, its rate, purpose and duration;  
22 (c) The date the ballots for the election shall be mailed to qualified voters;  
23 (d) The date of the election, **which shall be a general election day;**  
24 (e) Qualified voters will consist of:  
25 a. Such persons who reside within the district and who are registered voters pursuant  
26 to the records of the election authority as of the thirtieth day prior to the date of the election;  
27 or

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

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 must 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)]~~ (2) The election authority shall mail to each qualified voter not more than fifteen  
43 days and not less than ten days prior to the date of the election together with a notice  
44 containing substantially the same information as the published notice and a return addressed  
45 envelope directed to the election authority's office with a sworn affidavit on the reverse side  
46 of such envelope for the qualified voter's signature. For purposes of mailing ballots to real  
47 property owners only one ballot shall be mailed per capita at the address shown on the records  
48 of the county clerk, or the collector of revenue if the district is located in a city not within a  
49 county. Such affidavit shall be in substantially the following form:

50           FOR REGISTERED VOTERS:

51           I hereby declare under penalties of perjury that I reside in the \_\_\_\_\_  
52           (insert name) Community Improvement District and I am a registered  
53           voter and qualified to vote in this election.

54           \_\_\_\_\_

55           —

56           Qualified Voter's Signature

57           \_\_\_\_\_

58           —

59           Printed Name of Qualified Voter

60           FOR REAL PROPERTY OWNERS:

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

65 \_\_\_\_\_ (insert name) Community Improvement District which is  
66 qualified to vote in this election.

67 \_\_\_\_\_

68 \_\_\_\_\_

69 Signature

70 \_\_\_\_\_

71 \_\_\_\_\_

72 Print Name of Real Property Owner

73 If Signer is Different from Owner:

74 Name of Signer: \_\_\_\_\_

75 State Basis of Legal Authority to Sign: \_\_\_\_\_

76

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

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

81 5. Mail-in ballots shall be returned to the election authority's office in person, or by  
82 depositing the ballot in the United States mail addressed to the election authority's office and  
83 postmarked, no later than the date of the election. The election authority shall transmit all  
84 voted ballots to a team of judges of not less than four, with an equal number from each of the  
85 two major political parties. The judges shall be selected by the municipal clerk from lists  
86 compiled by the election authority. Upon receipt of the voted ballots, the judges shall verify  
87 the authenticity of the ballots, canvass the votes, and certify the results. Certification by the  
88 election judges shall be final and shall be immediately transmitted to the election authority.  
89 Any qualified voter who voted in such election may contest the result in the same manner as  
90 provided in chapter 115.

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

94 7. The district shall reimburse the election authority for the costs it incurs to conduct  
95 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 **submitted only at a general election and shall**  
8 **be** substantially in the following form:

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

68.235. 1. For the purposes of providing funds to pay all, or any portion of, the  
2 qualified project costs associated with any approved project, subsequent to the establishment  
3 of a district pursuant to this act, and subsequent to the circuit court's certification of a question  
4 regarding any proposed real property tax needed to fund a project, a port authority may levy  
5 by resolution a tax upon real property within the boundaries of the district; provided however,  
6 no such resolution shall be final nor shall it take effect until the qualified voters approve, by  
7 mail-in ballot election conducted in accordance with section 68.250, the circuit court's  
8 certified question regarding such proposed real property tax, provided that such resolution  
9 shall be final and no mail-in ballot election shall be required where the port authority is the  
10 owner of all of the real property within the proposed district. If a majority of the votes cast by  
11 the qualified voters voting on the proposed real property tax are in favor of the tax, then the



12 resolution shall become effective. If a majority of the votes cast by the qualified voters voting  
13 are opposed to the real property tax, then the resolution seeking to levy the real property tax  
14 shall be deemed to be null and void on the date on which the election may no longer be  
15 challenged pursuant to section 68.250. The port authority may levy a real property tax rate  
16 lower than the tax rate ceiling approved by the qualified voters pursuant to this subsection and  
17 may, by resolution, increase that lowered tax rate to a level not exceeding the tax rate ceiling  
18 without approval of the qualified voters.

19 2. The ballot shall be **submitted only at a general election and shall be** substantially  
20 in the following form:

21 Shall the \_\_\_\_\_ (insert name of district) impose a real property tax  
22 upon (all real property) within the district at a rate of not more than \_\_\_\_  
23 \_\_\_\_ (insert amount) dollars per hundred dollars assessed valuation for a  
24 period of \_\_\_\_\_ (insert number) years from the date on which such  
25 tax is first imposed for the purpose of providing revenue for \_\_\_\_\_  
26 (insert general description of project or projects) in the district?

27 ☐ YES ☐ NO

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

31 3. A port authority may repeal or amend by resolution any real property tax imposed  
32 pursuant to this section before the expiration date of such real property tax unless the repeal or  
33 amendment of such real property tax will impair the port authority's ability to repay any  
34 obligations the port authority has incurred to pay any part of the cost of a port improvement  
35 project.

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

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

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

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

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

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

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

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

29           (d) The date of the election, **which shall be a general election day;**

30           (e) The applicable definition of qualified voters;

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

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

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

41           ~~[(3)]~~ (2) The election authority shall mail the ballot, a notice containing substantially  
42 the same information as the published notice and a return addressed envelope directed to the  
43 election authority's office with a sworn affidavit on the reverse side of such envelope for the  
44 qualified voter's signature, to each qualified voter not more than fifteen days and not less than  
45 ten days prior to the date of the election. For purposes of mailing ballots to real property  
46 owners, only one ballot shall be mailed per capita at the address shown on the official, or  
47 recorded, real estate records of the county recorder, or the city recorder of deeds if the district

48 is located in a city not within a county, as of the thirtieth day prior to the date of the election.  
49 Such affidavit shall be in substantially the following form:

50 FOR REGISTERED VOTERS:

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

54 \_\_\_\_\_  
55 Qualified Voter's Signature

56 \_\_\_\_\_  
57 Printed Name of Qualified Voter

58 FOR REAL PROPERTY OWNERS:

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

65 \_\_\_\_\_  
66 Signature

67 \_\_\_\_\_  
68 Print Name of Real Property Owner

69 If Signer is Different from Owner:

70 Name of Signer: \_\_\_\_\_

71 State Basis of Legal Authority to Sign: \_\_\_\_\_

72

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

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

77 5. Mail-in ballots shall be returned to the election authority's office in person, or by  
78 depositing the ballot in the United States mail addressed to the election authority's office and  
79 postmarked no later than the date of the election. The election authority shall transmit all  
80 voted ballots to a team of judges of not less than four. The judges shall be selected by the  
81 election authority from lists it has compiled prior to the date by which the mail-in ballots must  
82 be returned. Upon receipt of the voted ballots, the judges shall verify the authenticity of the  
83 ballots, canvass the votes, and certify the results. Certification by the election judges shall be

84 final and shall be immediately transmitted to the election authority. Any qualified voter who  
85 voted in such election may contest the result in the same manner as provided in chapter 115.

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

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

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

94 9. Notwithstanding anything to the contrary, this section shall not apply when the port  
95 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         6. Application for a ballot shall be conducted as provided in this subsection:

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

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

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

61             (2) A person entitled to apply for a ballot in an election to approve a new tax rate  
62 ceiling for a tax imposed pursuant to subsection 2 of this section shall be a person, including

63 an individual, partnership, limited partnership, corporation, estate, or trust, which possesses a  
64 license to do business in the district;

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

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

69 (b) An authorized signature; and

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

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

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

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

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

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

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

83

84 \_\_\_\_\_  
Authorized Signature

Subscribed and sworn to  
before me this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_\_\_

86

87 \_\_\_\_\_  
88 Printed Name of Voter

89

90 \_\_\_\_\_  
Address of Voter

\_\_\_\_\_  
Signature of notary or other  
officer authorized to administer  
oaths

92

93 \_\_\_\_\_  
94 Mailing Address of Voter  
95 (if different)

96 8. The question shall be **submitted only at a general election and shall be** submitted  
97 in substantially the following forms:

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

101 ☐ YES ☐ NO

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

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

109 ☐ YES ☐ NO

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

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

116 ☐ YES ☐ NO

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

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

123 ☐ YES ☐ NO

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

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

131 ☐ 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".

(6) Shall the special business district of \_\_\_\_\_ change its tax on \_\_\_\_\_ to \_\_\_\_\_?

☐ 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".

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

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

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

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

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

2. The question shall be **submitted only at a general election and shall be** submitted in substantially the following form:



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

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

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

20           5. It shall be the duty of the district to provide for the collection of an annual tax  
21 sufficient to pay the interest on the indebtedness as it falls due, and also to constitute a sinking  
22 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 only at a general election and shall be** submitted  
23 in substantially the following form:

24           Shall there be a \_\_\_\_\_ cent increase in levy on one hundred dollars assessed  
25 valuation for general municipal purposes for \_\_\_\_\_ years?

26           3. If such increase in levy shall be voted, then such increased levy shall be effective  
27 for the number of years designated, and no longer, but such towns through their boards of  
28 trustees may submit any such proposal for continuing such increase of levy at any time for  
29 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 only at a general election and shall be** submitted  
8 in substantially the following form:

9           Shall a \_\_\_\_\_ cent tax per one hundred dollars assessed valuation be levied for  
10 public parks?

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

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

13 necessity therefor arises, and such question shall be submitted by such legislative body when  
14 petitioned therefor by the voters equaling in number one percent or more of the voters of the  
15 city voting for mayor at the last city election at which a mayor was elected.

16 2. The question shall be **submitted only at a general election and shall be** submitted  
17 in substantially the following form:

18 Shall there be a \_\_\_\_\_ cent increase in tax levy on one hundred dollars valuation for  
19 general municipal purposes for \_\_\_\_\_ years?

20 3. 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 said cities, through their legislative  
22 bodies, may submit any such proposal for continuing such increase of levy at any time for like  
23 periods not to exceed four years each.

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

8 2. In the event such cities make such election, the limits on individual and total  
9 annual tax levy rate referred to in subdivisions (1), (2) and (3) of subsection 2 of section  
10 92.030 for debt service and for capital improvements and operating expenses for hospital,  
11 public health, recreation grounds and museum purposes shall not apply. The tax levy rate for  
12 capital improvements and operating expenses for hospital, public health, recreation grounds  
13 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 **at a general election.**

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 only at a general election and shall be** submitted  
19 in substantially the following form:

20 Shall there be an increased tax levy of \_\_\_\_\_ cents on the hundred dollars assessed  
21 valuation for museum purposes?

22 3. If a majority of the votes cast upon the proposal are in favor of the levy increase,  
23 the governing body of the city may, by ordinance, impose the additional tax. If a majority of  
24 the votes cast upon the proposal are against the levy increase, the governing body of the city  
25 shall not impose the increase. Nothing in this section shall prohibit a rejected proposal from  
26 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 only at a general election and shall be** submitted  
16 in substantially the following form:

17 Shall there be a \_\_\_\_\_ cent increase in tax levy on one hundred dollars valuation for  
18 general municipal purposes for \_\_\_\_\_ years in the city of \_\_\_\_\_?

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

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

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

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

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

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

**3. A question submitted under this section shall be submitted at a general election.**

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

2. The maximum rate of taxation for general municipal purposes may be increased for not to exceed four years at any one time when the rate and purpose of such increase are submitted to a vote and two-thirds of the voters voting thereon vote in favor of the increase, but the 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 board of aldermen of such cities may submit the question, and the question shall be submitted by the board of aldermen when petitioned therefor by voters equaling in number five percent or more of the voters of such cities voting for mayor at the last election at which a mayor was elected.

3. The question shall be **submitted only at a general election and shall be** submitted in substantially the following form:

Shall there be a \_\_\_\_\_ cent increase in tax levy on one hundred dollars valuation for general municipal purposes for \_\_\_\_\_ years in the city of \_\_\_\_\_?

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

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

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

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

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

2. **A question submitted under this section shall be submitted at a general election.**

94.340. 1. All cities and towns in this state organized and operating under special charters granted by the legislature, known as special charter cities and towns, may by ordinance levy and impose annually for municipal purposes upon all subjects and objects of taxation within such cities and towns a tax which shall not exceed the maximum rate of one dollar on the one hundred dollars assessed valuation; 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 such increase are submitted to a vote of the voters within such cities and towns 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.

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

3. The question shall be **submitted only at a general election and shall be** submitted in substantially the following form:

Shall there be a \_\_\_\_\_ cent increase in tax levy on one hundred dollars valuation for general municipal purposes for \_\_\_\_\_ years in the city of \_\_\_\_\_?

4. 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 such cities and towns through their councils may submit any such proposal for continuing such increase of levy at any time for like periods not to exceed four years each.

94.350. 1. In addition to the levy aforesaid for general municipal purposes, all cities 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 at a general**  
12 **election.**

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 only at a general election and shall be** submitted  
25 in substantially the following form:

26 Shall there be a \_\_\_\_\_ cent increase in tax levy on one hundred dollars valuation for  
27 general municipal purposes for \_\_\_\_\_ years in the city of \_\_\_\_\_?

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

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

          95.150. The question shall be **submitted only at a general election and shall be**  
2 submitted in substantially the following form:

3           Shall \_\_\_\_\_ (name of city, town, or village) issue bonds in the amount of \_\_\_\_\_  
4 dollars for the purpose of \_\_\_\_\_?

          95.390. The question shall be **submitted only at a general election and shall be**  
2 submitted in substantially the following form:

3           Shall \_\_\_\_\_ (name of city) issue bonds in the amount of \_\_\_\_\_ dollars to pay  
4 judgments and to levy a tax therefor?

          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 only at a general election and shall be** submitted  
8 in substantially the following form:

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

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

          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 only at a general election and shall be** submitted  
15 in substantially the following form:

16 Shall there be a levy for county purposes of \_\_\_\_\_ on the hundred dollars assessed  
17 valuation?

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

property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. ~~[Notwithstanding any opt-out implemented pursuant to subsection 14 of section 137.115,]~~ The assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on February first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and Section 22 of Article X of the Missouri Constitution, the term "property" means all taxable property, including state-assessed property.

(2) Each political subdivision required to revise rates of levy pursuant to this section or Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided in this section and Section 22 of Article X of the Constitution of Missouri, separately and without regard to annual tax rate reductions provided in section 67.505 and 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 governing body of any political subdivision may levy a tax rate lower than its  
213 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level  
214 not exceeding the tax rate ceiling without voter approval in the manner provided under  
215 subdivision (4) of this subsection. Nothing in this section shall be construed as prohibiting a  
216 political subdivision from voluntarily levying a tax rate lower than that which is required  
217 under the provisions of this section or from seeking voter approval of a reduction to such  
218 political subdivision's tax rate ceiling.

219 (4) In a year of general reassessment, a governing body whose tax rate is lower than  
220 its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this  
221 section as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if  
222 such governing body intends to increase its tax rate, the governing body shall conduct a  
223 public hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy  
224 statement justifying its action prior to setting and certifying its tax rate. The provisions of this  
225 subdivision shall not apply to any political subdivision which levies a tax rate lower than its  
226 tax rate ceiling solely due to a reduction required by law resulting from sales tax collections.  
227 The provisions of this subdivision shall not apply to any political subdivision which has  
228 received voter approval for an increase to its tax rate ceiling subsequent to setting its most  
229 recent tax rate.

230 6. (1) For the purposes of calculating state aid for public schools pursuant to section  
231 163.031, each taxing authority which is a school district shall determine its proposed tax rate  
232 as a blended rate of the classes or subclasses of property. Such blended rate shall be  
233 calculated by first determining the total tax revenue of the property within the jurisdiction of  
234 the taxing authority, which amount shall be equal to the sum of the products of multiplying  
235 the assessed valuation of each class and subclass of property by the corresponding tax rate for  
236 such class or subclass, then dividing the total tax revenue by the total assessed valuation of  
237 the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred.  
238 Where the taxing authority is a school district, such blended rate shall also be used by such  
239 school district for calculating revenue from state-assessed railroad and utility property as  
240 defined in chapter 151 and for apportioning the tax rate by purpose.

241 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk  
242 of the county commission in the county or counties where the tax rate applies of its tax rate  
243 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a  
244 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one  
245 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-  
246 hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of  
247 one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to  
248 one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of



249 a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate  
250 shall provide data, in such form as shall be prescribed by the state auditor by rule,  
251 substantiating such tax rate complies with Missouri law. All forms for the calculation of rates  
252 pursuant to this section shall be promulgated as a rule and shall not be incorporated by  
253 reference. The state auditor shall promulgate rules for any and all forms for the calculation of  
254 rates pursuant to this section which do not currently exist in rule form or that have been  
255 incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for  
256 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,  
257 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed  
258 for annual debt service requirements will be prima facie valid if, after making the payment for  
259 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed  
260 the following year's payments. The county clerk shall keep on file and available for public  
261 inspection all such information for a period of three years. The clerk shall, within three days  
262 of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed  
263 tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen  
264 days of the date of receipt, examine such information and return to the county clerk his or her  
265 findings as to compliance of the tax rate ceiling with this section and as to compliance of any  
266 proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing  
267 authority's proposed tax rate does not comply with Missouri law, then the state auditor's  
268 findings shall include a recalculated tax rate, and the state auditor may request a taxing  
269 authority to submit documentation supporting such taxing authority's proposed tax rate. The  
270 county clerk shall immediately forward a copy of the auditor's findings to the taxing authority  
271 and shall file a copy of the findings with the information received from the taxing authority.  
272 The taxing authority shall have fifteen days from the date of receipt from the county clerk of  
273 the state auditor's findings and any request for supporting documentation to accept or reject in  
274 writing the rate change certified by the state auditor and to submit all requested information to  
275 the state auditor. A copy of the taxing authority's acceptance or rejection and any information  
276 submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority  
277 rejects a rate change certified by the state auditor and the state auditor does not receive  
278 supporting information which justifies the taxing authority's original or any subsequent  
279 proposed tax rate, then the state auditor shall refer the perceived violations of such taxing  
280 authority to the attorney general's office and the attorney general is authorized to obtain  
281 injunctive relief to prevent the taxing authority from levying a violative tax rate.

282 (3) In the event that the taxing authority incorrectly completes the forms created and  
283 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing  
284 authority may submit amended forms with an explanation for the needed changes. If such

285 amended forms are filed under regulations prescribed by the state auditor, the state auditor  
286 shall take into consideration such amended forms for the purposes of this subsection.

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

289         8. Whenever a taxpayer has cause to believe that a taxing authority has not complied  
290 with the provisions of this section, the taxpayer may make a formal complaint with the  
291 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action  
292 within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to  
293 this section and institute an action as representative of a class of all taxpayers within a taxing  
294 authority if the class is so numerous that joinder of all members is impracticable, if there are  
295 questions of law or fact common to the class, if the claims or defenses of the representative  
296 parties are typical of the claims or defenses of the class, and if the representative parties will  
297 fairly and adequately protect the interests of the class. In any class action maintained  
298 pursuant to this section, the court may direct to the members of the class a notice to be  
299 published at least once each week for four consecutive weeks in a newspaper of general  
300 circulation published in the county where the civil action is commenced and in other counties  
301 within the jurisdiction of a taxing authority. The notice shall advise each member that the  
302 court will exclude him or her from the class if he or she so requests by a specified date, that  
303 the judgment, whether favorable or not, will include all members who do not request  
304 exclusion, and that any member who does not request exclusion may, if he or she desires,  
305 enter an appearance. In any class action brought pursuant to this section, the court, in  
306 addition to the relief requested, shall assess against the taxing authority found to be in  
307 violation of this section the reasonable costs of bringing the action, including reasonable  
308 attorney's fees, provided no attorney's fees shall be awarded any attorney or association of  
309 attorneys who receive public funds from any source for their services. Any action brought  
310 pursuant to this section shall be set for hearing as soon as practicable after the cause is at  
311 issue.

312         9. If in any action, including a class action, the court issues an order requiring a taxing  
313 authority to revise the tax rates as provided in this section or enjoins a taxing authority from  
314 the collection of a tax because of its failure to revise the rate of levy as provided in this  
315 section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously  
316 paid his or her taxes in part, whether or not the taxes are paid under protest as provided in  
317 section 139.031 or otherwise contested. The part of the taxes paid erroneously is the  
318 difference in the amount produced by the original levy and the amount produced by the  
319 revised levy. The township or county collector of taxes or the collector of taxes in any city  
320 shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise  
321 the rate of levy as provided in this section shall make available to the collector all funds

322 necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest  
323 on any money erroneously paid by him or her pursuant to this subsection. Effective in the  
324 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund  
325 any tax erroneously paid prior to or during the third tax year preceding the current tax year.  
326 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
327 created under the authority delegated in this section shall become effective only if it complies  
328 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
329 This section and chapter 536 are nonseverable and if any of the powers vested with the  
330 general assembly pursuant to chapter 536 to review, to delay the effective date, or to  
331 disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
332 rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid  
333 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 contrary, a building or other structure classified as residential property pursuant to section 137.016 newly constructed and occupied on any parcel of real property shall be assessed and taxed on such assessed valuation as of the first day of the month following the date of occupancy for the proportionate part of the remaining year at the tax rates established for that year, in all taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this section. Newly constructed residential property which has never been occupied shall not be assessed as improved real property until such occupancy or the first day of January of the fourth year following the year in which construction of the improvements was completed. The provisions of this subsection shall apply in those counties including any city not within a county in which the governing body has previously adopted or hereafter adopts the provisions of this subsection.

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

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

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

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

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

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

4. In the event that the assessment under subsections 1 and 2 of this section is not completed until after the deadline for filing appeals in a given tax year, the owner of the newly constructed property who is aggrieved by the assessment of the property may appeal this assessment the following year to the county board of equalization in accordance with chapter 138 and may pay any taxes under protest in accordance with section 139.031; provided however, that such payment under protest shall not be required as a condition of appealing to the county board of equalization. The collector shall impound such protested taxes and shall not disburse such taxes until resolution of the appeal.

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

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

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

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

65           9. In any county which adopts the provisions of subsections 1 to 7 of this section prior  
66 to the first day of June in any year pursuant to subsection 8 of this section, the assessor of  
67 such county shall, upon application of the property owner, remove on a pro rata basis from the  
68 tax book for the current year any residential real property improvements destroyed by a  
69 natural disaster if such property is unoccupied and uninhabitable due to such destruction. On  
70 or after the first day of July, the board of equalization shall perform such duties. Any person  
71 claiming such destroyed property shall provide a list of such destroyed property to the county  
72 assessor. The assessor shall have available a supply of appropriate forms on which the claim  
73 shall be made. The assessor may verify all such destroyed property listed to ensure that the  
74 person made a correct statement. Any person who completes such a list and, with intent to

75 defraud, includes property on the list that was not destroyed by a natural disaster shall, in  
76 addition to any other penalties provided by law, be assessed double the value of any property  
77 fraudulently listed. The list shall be filed by the assessor, after he has provided a copy of the  
78 list to the county collector and the board of equalization, in the office of the county clerk who,  
79 after entering the filing thereof, shall preserve and safely keep them. If the assessor,  
80 subsequent to such destruction, considers such property occupied as provided in subsection 2  
81 of this section, the assessor shall consider such property new construction and improvements  
82 and shall assess such property accordingly as provided in subsection 1 of this section. For the  
83 purposes of this section, the term "natural disaster" means any disaster due to natural causes  
84 such as tornado, fire, flood, or earthquake.

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

137.115. 1. **(1)** All other laws to the contrary notwithstanding, the assessor or the  
2 assessor's deputies in all counties of this state including the City of St. Louis shall annually  
3 make a list of all real and tangible personal property taxable in the assessor's city, county,  
4 town or district.

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

8 **(3)** The assessor shall annually assess all real property, including any new  
9 construction and improvements to real property, and possessory interests in real property at  
10 the percent of its true value in money set in subsection 5 of this section. The true value in  
11 money of any possessory interest in real property in subclass (3), where such real property is  
12 on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as  
13 defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and  
14 owned by a political subdivision, shall be the otherwise applicable true value in money of any  
15 such possessory interest in real property, less the total dollar amount of costs paid by a party,  
16 other than the political subdivision, towards any new construction or improvements on such  
17 real property completed after January 1, 2008, and which are included in the above-  
18 mentioned possessory interest, regardless of the year in which such costs were incurred or  
19 whether such costs were considered in any prior year. The assessor shall annually assess all  
20 real property in the following manner: new assessed values shall be determined as of January  
21 first of each odd-numbered year and shall be entered in the assessor's books; those same  
22 assessed values shall apply in the following even-numbered year, except for new construction  
23 and property improvements which shall be valued as though they had been completed as of

24 January first of the preceding odd-numbered year. The assessor may call at the office, place  
25 of doing business, or residence of each person required by this chapter to list property, and  
26 require the person to make a correct statement of all taxable tangible personal property owned  
27 by the person or under his or her care, charge or management, taxable in the county.

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

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

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

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

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

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

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

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

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

68           (2) Livestock, twelve percent;

69           (3) Farm machinery, twelve percent;

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

74           (5) Poultry, twelve percent;

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

137.565. **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.

13 **2. The question shall be submitted at a general election.**

137.570. The question shall be **submitted only at a general election and shall be**  
2 submitted in substantially the following form:

3 Shall the \_\_\_\_\_ road district of \_\_\_\_\_ County levy an additional tax rate of \_\_\_\_\_  
4 cents on the hundred dollars valuation, for a period of \_\_\_\_\_ years?

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

10 **2.** To the extent necessary to comply with Article X, Section 22(a) of the Missouri  
11 Constitution, for any city, town, village, or county with a tax levy at or above the limitations  
12 provided under Article X, Section 11(b), no ordinance adopted under this section shall  
13 become effective unless the county commission or proper administrative body of the county,  
14 or governing body of the city, town, or village submits to the voters of the city, town, village,  
15 or county at a state general[, primary, or special] election a proposal to authorize the

16 imposition of a tax under this section. The tax authorized under this section shall be levied  
17 and collected in the same manner as other real property taxes are levied and collected within  
18 the city, town, village, or county. Such tax shall be in addition to all other taxes imposed on  
19 real property, and shall be stated separately from all other charges and taxes. Such tax shall  
20 not become effective unless the county commission or proper administrative body of the  
21 county or governing body of the city, town, or village, by order or ordinance, submits to the  
22 voters of the county a proposal to authorize the city, town, village, or county to impose a tax  
23 under this section ~~[on any day available for such city, town, village, or county to hold~~  
24 ~~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 **submitted**  
26 **only at a general election and shall be** in substantially the following form:

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

33 ☐ YES ☐ NO  
34

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

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

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

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

- 2 (1) "Eligible credit amount", the difference between an eligible taxpayer's real  
3 property tax liability on such taxpayer's homestead for a given tax year, minus the real  
4 property tax liability on such homestead in the eligible taxpayer's initial credit year;
- 5 (2) "Eligible taxpayer", a Missouri resident who:
- 6 (a) Is sixty-two years of age or older;
- 7 (b) Is an owner of record of a homestead or has a legal or equitable interest in such  
8 property as evidenced by a written instrument; and
- 9 (c) Is liable for the payment of real property taxes on such homestead;
- 10 (3) "Homestead", real property actually occupied by an eligible taxpayer as the  
11 primary residence. An eligible taxpayer shall not claim more than one primary residence;
- 12 (4) "Initial credit year":
- 13 (a) In the case of a taxpayer that meets all requirements of subdivision (2) of this  
14 subsection prior to the year in which a credit is authorized pursuant to subsection 2 of this  
15 section, the year in which such credit is authorized;
- 16 (b) For all other taxpayers, the year in which the taxpayer meets all requirements of  
17 subdivision (2) of this subsection.

18

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

25 2. (1) Any county authorized to impose a property tax may grant a property tax credit  
26 to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible  
27 credit amount, provided that:

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

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

33 b. The ballot of submission for the question submitted to the voters pursuant to  
34 paragraph (b) of this subdivision shall be **submitted at a general election and in**  
35 substantially the following form:

36                    Shall the County of \_\_\_\_\_ exempt senior citizens aged 62 and  
37                    older from increases in the property tax liability due on such  
38                    senior citizens' primary residence?

39                    ☐ YES

☐ NO

40

41                    If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
42                    favor of the proposal, then the credit shall be in effect.

43                    (2) An ordinance adopted pursuant to paragraph (a) of subdivision (1) of this  
44                    subsection shall not preclude such ordinance from being amended or superseded by a petition  
45                    subsequently adopted pursuant to paragraph (b) of subdivision (1) of this subsection.

46                    3. (1) A county granting credit pursuant to this section shall apply such credit when  
47                    calculating the eligible taxpayer's property tax liability for the tax year. The amount of the  
48                    credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county  
49                    collector. The county governing body may adopt reasonable procedures in order to carry out  
50                    the purposes and intent of this section, provided that the county shall not adopt any procedure  
51                    that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in  
52                    this section.

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

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

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

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

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 only at a general election and shall be** submitted  
11 in substantially the following form:

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

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

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

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

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

12         3. As an alternative to the procedures in subsection 1 or 2 of this section, a  
13 community college district organized under sections 178.770 to 178.890 may, by a majority  
14 vote of its board of trustees, propose a plan to the voters of the school district at a November  
15 election to attach the school district to the community college district, levy the tax rate  
16 applicable to the community college district at the time of the vote of the board of trustees,  
17 and call an election upon the question of such plan. The community college proposing the  
18 annexation shall appear at a public meeting of the school district to which the annexation is  
19 being proposed to present the annexation proposal. The school board shall invite the  
20 community college to make this presentation at a regularly scheduled meeting no more than  
21 one hundred twenty days prior and no less than thirty days prior to the election to present the  
22 annexation proposal. The tax rate applicable to the community college district shall not be  
23 levied as to the school district until the proposal by the board of trustees of the community  
24 college district has been approved by a majority vote of the voters of the school district at the  
25 election called for that purpose. The community college district shall be responsible for the  
26 costs associated with the election.

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

29         5. The question shall be **submitted only at a general election and shall be** submitted  
30 in substantially the following form:

31         Shall the \_\_\_\_\_ school district become a part of and be annexed to the \_\_\_\_\_  
32 community college district effective the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_? If this proposition is  
33 approved, the overall tax levy in the school district will increase by the community college  
34 tax levy of \$\_\_\_\_\_ per \$100 of assessed valuation and all residents of the school district will  
35 be eligible for reduced community college tuition at the in-district rate.

36         6. If a majority of the votes cast in the district proposing annexation favor annexation,  
37 the secretary shall certify the fact, with a copy of the record, to the board of the district and to  
38 the boards of the districts to which annexation is proposed; whereupon the boards of the  
39 seven-director districts to which annexation is proposed shall meet to consider the

40 advisability of receiving the district or a portion thereof, and if a majority of all the members  
41 of each board favor annexation, the boundary lines of the seven-director school districts from  
42 the effective date shall be changed to include the district, and the board shall immediately  
43 notify the secretary of the district which has been annexed of its action.

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

162.840. The question shall be **submitted only at a general election and shall be**  
2 submitted in substantially the following form:

3 Shall there be organized a special school district comprising the school districts of \_\_\_\_  
4 \_\_\_\_ (described by school district name and/or number), state of Missouri, for vocational  
5 education and for the education and training of handicapped and severely handicapped  
6 children, embracing the entire area of these school districts, having the power to impose a  
7 property tax not to exceed the annual rate of twenty-five cents on each hundred dollars  
8 assessed valuation, and any additional tax that is approved hereafter by vote thereon, and to  
9 be known as "The Special School District of \_\_\_\_\_," as prayed for by a petition filed with  
10 state board of education on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_?

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~~ **a general election**.

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 only at a**  
2 **general election and shall be** submitted in substantially the following form:

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

10           2. If the constitutionally required number of the votes cast are for the loan, the board  
11 may, subject to the restrictions of section 164.161, borrow money in the name of the district,  
12 to the amount and for the purpose specified in the notices aforesaid, and issue bonds of the  
13 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]~~ **general** election. If a two-thirds majority of the voters voting on the  
19 question at the election are in favor of providing the transportation, the board shall arrange  
20 and provide therefor.

21           2. The proposal and the ballots ~~[may]~~ **shall be submitted only at a general election**  
22 **and shall be** in substantially the following form:

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.

2. In the event a capital improvement subdistrict is so established, the board of trustees may propose an annual rate of taxation for the sole purpose of capital projects, within the limits of sections 178.770 to 178.891, which proposal shall be submitted to a vote of the people within the capital improvement subdistrict **at a general election.**

10           3. The question shall be **submitted only at a general election and shall be** submitted  
11 in substantially the following form:

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

18 ☐ YES ☐ NO

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

23           5. Where a tax has not been approved by the voters within a five-year period from the  
24 establishment of a community college capital improvement subdistrict, such capital  
25 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 **at a general**  
14 **election**. The order of the county governing body and the notice shall specify the name of the  
15 county and the rate of taxation mentioned in the petition.

16           2. The question shall be **submitted only at a general election and shall be** submitted  
17 in substantially the following form:

18           Shall there be established a \_\_\_\_\_ County library district?

19           Shall there be a tax of \_\_\_\_\_ (insert amount) on each one hundred dollars assessed  
20 valuation for a county library?

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

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

32           5. The question shall be **submitted only at a general election and shall be** submitted  
33 in substantially the following form:

34           Shall there be a tax increase of \_\_\_\_\_ (insert amount) over the present \_\_\_\_\_ tax for  
35 the county library?

36           6. If a majority of all the votes cast on the question are for the tax as submitted, the  
37 tax specified in the notice shall be levied and collected in the same manner as other county  
38 library taxes as provided in section 182.020, and shall be known as and become a part of the  
39 "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 **at a general election** on the question of increasing the tax established pursuant to  
29 subsection 2 of section 182.010 or increased pursuant to subsection 5 of section 182.010.  
30 Notice of the election shall be published in the same manner as is notice of an election to  
31 establish a county library district under section 182.010. The notice and order shall each  
32 recite the amount of the proposed increase. The question shall be **submitted only at a**  
33 **general election and shall be** submitted in substantially the following form:

34 Shall the \_\_\_\_\_ per hundred dollars assessed valuation tax for the county library be  
35 increased to \_\_\_\_\_ per hundred dollars assessed valuation?

36

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

39 5. As used in sections 182.010 to 182.120, the words "county commission" or "county  
40 governing body" shall be construed to mean the proper commission or official in any county  
41 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 **at a**  
8 **general election**. If the question carries by a majority vote, the municipal library district shall  
9 become a part of the county library district at the beginning of the next fiscal year and the  
10 property within the municipal library district shall be liable to taxes levied for free county  
11 library purposes. If a majority of voters in the existing municipal library district oppose the  
12 county library district, the existing municipal library district shall continue.

182.100. 1. Whenever, in any county library district which has decided or shall hereafter decide to establish and maintain a free county library under the provisions of sections 182.010 to 182.120, the county library board of trustees, by written resolution entered of record, deems it necessary that free county library buildings be erected in the county and voters equal to five percent of the total vote cast for governor at the last election of any county library district shall petition the county governing body in writing asking that an annual tax be levied at and as an increased rate of taxation for the library buildings and specify in their petition a rate of taxation annually, and not to be levied for more than ten years, on all taxable property in such county library district, then the county governing body, if it finds the petition was signed by the requisite number of voters, shall enter of record a brief recital of the petition, and of its finding, and shall order that the question of the petition be submitted to the voters of the county library district at ~~an~~ **a general** election. The order and the notice shall specify the rate of taxation mentioned in the petition.

2. The question shall be **submitted only at a general election and shall be** submitted in substantially the following form:

Shall there be a tax of \_\_\_\_\_ (insert amount) on each one hundred dollars assessed valuation for the erection of a free county library building?

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

37 library buildings in such county shall be in addition to the tax levied for the establishment and  
38 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~~ **a general election**. The order of the governing body and the notice  
7 shall specify the name of the city and the rate of taxation mentioned in the petition.

8 2. The question shall be **submitted only at a general election and shall be** submitted  
9 in substantially the following form:

10 Shall there be a tax of \_\_\_\_\_ (insert amount) on each one hundred dollars assessed  
11 valuation for a public library?

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

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

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

33 6. The question shall be **submitted only at a general election and shall be** submitted  
34 in substantially the following form:

35            Shall there be a tax increase of \_\_\_\_\_ (insert amount) over the present \_\_\_\_\_ tax for  
36 the public library?

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

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

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

48            10. The authority granted by this section shall be in addition to those powers granted  
49 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 **a general** election. The order of the commission and the notice shall specify the name of the  
12 county and the rate of taxation mentioned in the petition.

13            3. The question shall be **submitted only at a general election and shall be** submitted  
14 in substantially the following form:

15            Shall there be a \_\_\_\_\_ cent tax increase over the \_\_\_\_\_ cent tax per hundred dollars  
16 assessed valuation for the \_\_\_\_\_ consolidated public library district?

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

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

23           6. Whenever in any consolidated public library district which has decided to establish  
24 and maintain a free library in any district served under the provisions of sections 182.610 to  
25 182.670, the consolidated public library district board of trustees, by written resolution  
26 entered of record, deems it necessary that free library buildings be erected in the district, it  
27 shall notify the county commission or chief executive in writing asking that an annual tax be  
28 levied at and as an increased rate of taxation for the library buildings and specify in its  
29 resolution an additional rate of taxation of \_\_\_\_\_ cents on the hundred dollars annually, and  
30 not to be levied for more than ten years on all taxable property in such consolidated public  
31 library district, then the county commission or county executive officer shall enter of record a  
32 brief recital of the resolution and shall order that the question be submitted to the voters of the  
33 consolidated public library district **at a general election**. The order of the commission or  
34 county executive officer and notice shall specify the rate of taxation mentioned in the  
35 resolution.

36           7. The question shall be **submitted only at a general election and shall be** submitted  
37 in substantially the following form:

38           Shall there be a \_\_\_\_\_ cent tax for erection of library buildings?

39           8. If the majority of the voters of the county library district voting on the question  
40 vote in favor of the tax, the tax specified in the notice shall be levied and collected in like  
41 manner with other taxes of the county, and delivered to the treasurer of the board of trustees  
42 of the consolidated public library district, and shall be subject to the exclusive control of the  
43 consolidated public library district board of trustees, and the fund shall be disbursed by the  
44 consolidated public library district treasurer only upon proper instrument of payment of the  
45 board, and be used for expenses incident to the erection and furnishing of the library  
46 buildings. The levy herein providing for the erection of library buildings shall be in addition  
47 to the tax levied for the establishment and maintenance of the consolidated public library  
48 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 **general** election. The ballot for approval shall state in boldfaced type the tax rate necessary  
12 to retire the bonds as nearly accurate as may be.

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

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

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 only at a general election and shall be** submitted  
23 in substantially the following form:

24 Shall there be a \_\_\_\_\_ cent tax for erection of library buildings?

25 6. If the majority of the voters of the urban public library district voting on the  
26 question vote in favor of the tax, the tax specified in the notice shall be levied and collected in  
27 like manner with other taxes of the district, and delivered to the treasurer of the board of  
28 trustees of the urban public library district, and shall be subject to the exclusive control of the  
29 urban public library district board of trustees and the fund shall be disbursed by the urban  
30 public library district treasurer only upon proper instrument of payment of the board of  
31 trustees, and be used for expenses incident to the erection and furnishing of the library  
32 buildings. The levy herein providing for the erection of library buildings shall be in addition  
33 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~~ **a general** election. The ballot for approval shall state in boldfaced type the tax rate  
12 necessary to retire the bonds as nearly accurate as may be.

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

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

21 district board of trustees may issue bonds of the urban public library district in a total amount  
22 not in excess of that authorized by the voters. The board of trustees shall offer such bonds at  
23 public sale and shall provide such method as it may deem necessary for the advertisement of  
24 the sale of each issue of said bonds before the same are sold. The bonds shall be issued,  
25 payable to bearer and in denominations of not less than one hundred dollars, or some multiple  
26 thereof, payable in not more than twenty years from the date they bear, bearing interest from  
27 date at a rate not exceeding the rate allowable by law, payable semiannually, and with interest  
28 coupons attached to conform to the fact thereof. All bonds shall be signed by the president of  
29 the board of trustees, attested by the signature of the treasurer, and each bond shall have  
30 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]~~. Such election officials shall  
18 give legal notice at least sixty days prior to such general or primary election or special  
19 election in at least two newspapers that such proposition or propositions shall be submitted at  
20 the next general or primary election or special election held for submission of this  
21 proposition.

22 2. Such proposition shall be **submitted only at a general election and shall be**  
23 submitted to the voters in substantially the following form at such election:

24 Shall there be established a Metropolitan Zoological Park and Museum  
25 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 on  
29 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 of  
37 one cent on each \$100 of assessed valuation of taxable property within  
38 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  
6 ~~[any] a general [or primary or special]~~ election. Such election officials shall give legal notice  
7 as provided in chapter 115.

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

10 Shall the Zoological Park and Museum District of the City of \_\_\_\_\_  
11 and County of \_\_\_\_\_ be authorized to increase the St. Louis Science

12 Center Subdistrict to a tax rate not in excess of six cents on each \$100  
13 of assessed valuation of taxable property within the district for the  
14 purpose of operating, maintaining and otherwise financially supporting  
15 the subdistrict? The tax rate shall be set annually by the board based on  
16 the budget submitted by the St. Louis Science Center and approved by  
17 the board. This rate shall replace the present tax rate of \_\_\_\_\_ cent for  
18 the St. Louis Science Center Subdistrict.

19 ☐ YES ☐ NO

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

184.353. 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]~~ a general~~[, primary or special]~~ election. Such election officials shall  
6 give legal notice at least sixty days prior to such general~~[, primary or special]~~ election in at  
7 least two newspapers that such proposition shall be submitted at ~~[any]~~ a general~~[, primary or~~  
8 ~~special]~~ election held for submission of the proposition.

9 (2) Such proposition shall be **submitted only at a general election and shall be**  
10 submitted to the voters in substantially the following form at such election:

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

17 ☐ YES ☐ NO

18 (3) In the event that a majority of all the voters voting on such proposition in such city  
19 and a majority of voters voting on such proposition in such county cast "YES" votes on the  
20 proposition, then the botanical garden subdistrict shall be deemed established and the tax rate,  
21 as established by the board for such subdistrict, shall be deemed in full force and effect as of  
22 the first day of the second month following the election. The results of the election shall be  
23 certified by the election officials of such city and county, respectively, to the respective chief  
24 executive officers of such city and county not less than thirty days after the day of the  
25 election. The cost of the election shall be paid as provided by sections 115.063 and 115.065.  
26 In the event the proposition shall fail to receive a majority of the "YES" votes in either the  
27 city or the county, then the proposition shall not be resubmitted ~~[at any election held prior to]~~  
28 **until** the next general ~~[or primary]~~ election ~~[in such city or county in the following year]~~.  
29 Any such resubmission shall subsequently comply with the provisions of sections 184.350 to  
30 184.384.

31 (4) If the botanical garden subdistrict shall be established, then its commissioners, or  
32 any person with whom its commissioners contract, may establish and charge fees for  
33 admission to the premises of the botanical garden subdistrict, or to the premises of any person  
34 with whom its commissioners contract, not to exceed one dollar for adults and fifty cents for  
35 children under sixteen years of age. Any increase in the fees shall be presented prior to  
36 implementation for approval or disapproval to the board of the metropolitan zoological park  
37 and museum district of which the botanical garden subdistrict is a member.

38 2. (1) The board of directors of any metropolitan zoological park and museum  
39 district, as established according to the provisions of sections 184.350 to 184.384, on behalf  
40 of the district may request the election officials of any city and county containing all or part of  
41 such district to submit the following described proposition to the qualified voters of such  
42 district at ~~[any]~~ a general~~[-primary or special]~~ election. Such election officials shall give  
43 legal notice at least sixty days prior to such general~~[-primary or special]~~ election in at least  
44 two newspapers that such proposition shall be submitted at ~~[any]~~ a general, primary or special  
45 election held for submission of the proposition.

46 (2) Such proposition shall be **submitted only at a general election and shall be**  
47 submitted to the voters in substantially the following form at such election:

48 Shall the Metropolitan Zoological Park and Museum District of the  
49 City of \_\_\_\_\_ and County of \_\_\_\_\_ be authorized to provide for a  
50 Transport Museum Subdistrict and be authorized to provide the  
51 Transport Museum Subdistrict with a tax rate not in excess of four  
52 cents on each \$100 of assessed valuation of taxable property within the  
53 district?

54 ☐ YES

☐ NO

55 (3) In the event that a majority of all the voters voting on such proposition in such city  
56 and a majority of voters voting on such proposition in such county cast "YES" votes on the  
57 proposition, then the transport museum subdistrict shall be deemed established and the tax  
58 rate, as established by the board for such subdistrict, shall be deemed in full force and effect  
59 as of the first day of the second month following the election. The results of the election shall  
60 be certified by the election officials of such city and county, respectively, to the respective  
61 chief executive officers of such city and county not less than thirty days after the day of the  
62 election. The cost of the election shall be paid as provided by sections 115.063 and 115.065.  
63 In the event the proposition shall fail to receive a majority of the "YES" votes in either the  
64 city or the county, then the proposition shall not be resubmitted ~~[at any election held prior to]~~  
65 **until** the next general ~~[or primary]~~ election ~~[in such city or county in the following year]~~.  
66 Any such resubmission shall subsequently comply with the provisions of sections 184.350 to  
67 184.384.

68 (4) If the transport museum subdistrict shall be established, then its commissioners, or  
69 any person with whom its commissioners contract, may establish and charge fees for  
70 admission to the premises of the transport museum subdistrict, or to the premises of any  
71 person with whom its commissioners contract, not to exceed one dollar for adults and fifty  
72 cents for children under sixteen years of age. Any increase in the fees shall be presented prior  
73 to implementation for approval or disapproval to the board of the metropolitan zoological  
74 park and museum district of which the transport museum subdistrict is a member.

75 3. (1) The board of directors of any metropolitan zoological park and museum  
76 district, as established according to the provisions of sections 184.350 to 184.384, on behalf  
77 of the district may request the election officials of any city and county containing all or part of  
78 such district to submit the following described proposition to the qualified voters of such  
79 district at ~~[any]~~ a general~~[-primary or special]~~ election. Such election officials shall give  
80 legal notice at least sixty days prior to such general~~[-primary or special]~~ election in at least  
81 two newspapers that such proposition shall be submitted at ~~[any]~~ a general, primary or special  
82 election held for submission of the proposition.

83 (2) Such proposition shall be **submitted only at a general election and shall be**  
84 submitted to the voters in substantially the following form at such election:

85 Shall the Metropolitan Zoological Park and Museum District of the  
86 City of \_\_\_\_\_ and the County of \_\_\_\_\_ be authorized to provide for  
87 a Missouri History Museum Subdistrict and be authorized to provide  
88 the Missouri History Museum Subdistrict with a tax rate not in excess  
89 of four cents on each \$100 of assessed valuation of taxable property  
90 within the district?

91 ☐ YES

☐ NO

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

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

(2) Such proposition shall be **submitted only at a general election and shall be** submitted to the voters in substantially the following form at such election:

Shall the Metropolitan Zoological Park and Museum District of the  
City of \_\_\_\_\_ and County of \_\_\_\_\_ be authorized to provide for a  
Symphony Orchestra Subdistrict and be authorized to provide the  
Symphony Orchestra Subdistrict with a tax rate not in excess of four  
cents on each \$100 of assessed valuation of taxable property within the  
district?

☐ YES

☐ NO

(3) In the event that a majority of all the voters voting on such proposition in such city and a majority of voters voting on such proposition in such county cast "YES" votes on the proposition, then the symphony orchestra subdistrict shall be deemed established and the tax rate, as established by the board for such subdistrict, shall be deemed in full force and effect as of the first day of the second month following the election. The results of the election shall be certified by the election officials of such city and county not less than thirty days after the day of election. The cost of the election shall be paid as provided by sections 115.063 and

129 115.065. In the event the proposition shall fail to receive a majority of the "YES" votes in  
130 either the city or the county, then the proposition shall not be resubmitted ~~[at any election held~~  
131 ~~prior to]~~ **until** the next general ~~[or primary in such city or county in the following year]~~  
132 **election**. Any such resubmission shall subsequently comply with the provisions of sections  
133 184.350 to 184.384.

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

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

152 5. The board of directors of any metropolitan zoological park and museum district, as  
153 established according to the provisions of sections 184.350 to 184.384, on behalf of the  
154 district may request the election officials of any city and county containing all or part of such  
155 district to submit the following described proposition to the qualified voters of such district at  
156 any general~~[-primary or special]~~ election. Such election officials shall give legal notice at  
157 least sixty days prior to such general~~[-primary or special]~~ election in at least two newspapers  
158 that such proposition shall be submitted at any general, primary or special election held for  
159 submission of the proposition. Such proposition shall be **submitted only at a general**  
160 **election and shall be** submitted to the voters in substantially the following form at such  
161 election:

162 Shall a Recreational and Amateur Sports Subdistrict be authorized and  
163 provided for by the Metropolitan Zoological Park and Museum District  
164 of the City of \_\_\_\_\_ and the County of \_\_\_\_\_ and such subdistrict be  
165 authorized to establish a tax rate not in excess of four cents on each

166 \$100 of assessed valuation of taxable property within the district for a  
167 period not to exceed nine years?

168 ☐ YES ☐ NO

169

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

183 6. (1) The board of directors of any metropolitan zoological park and museum  
184 district, as established according to the provisions of sections 184.350 to 184.384, on behalf  
185 of the district may request the election officials of any city and county containing all or part of  
186 such district to submit the following described proposition to the qualified voters of such  
187 district at ~~[any]~~ a general~~[-primary or special]~~ election. Such election officials shall give  
188 legal notice at least sixty days prior to such general~~[-primary or special]~~ election in at least  
189 two newspapers that such proposition shall be submitted at ~~[any]~~ a general~~[-primary or~~  
190 ~~special]~~ election held for submission of the proposition.

191 (2) Such proposition shall be **submitted only at a general election and shall be**  
192 submitted to the voters in substantially the following form at such election:

193 Shall the Metropolitan Zoological Park and Museum District of the  
194 City of \_\_\_\_\_ and County of \_\_\_\_\_ be authorized to provide for an  
195 African-American History Museum and Cultural Subdistrict and be  
196 authorized to provide the African-American history museum and  
197 cultural subdistrict with a tax rate not in excess of four cents on each  
198 \$100 of assessed valuation of taxable property within the district?

199 ☐ YES ☐ NO

200 (3) In the event that a majority of all the voters voting on such proposition in such city  
201 and a majority of voters voting on such proposition in such county cast "YES" votes on the

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

213 (4) If the African-American history museum and cultural subdistrict shall be  
214 established, then its commissioners, or any person with whom its commissioners contract,  
215 may establish and charge fees for admission to the premises of the African-American history  
216 museum and cultural subdistrict, or to the premises of any person with whom its  
217 commissioners contract, not to exceed one dollar for adults and fifty cents for children under  
218 sixteen years of age. Any increase in the fees shall be presented prior to implementation for  
219 approval or disapproval to the board of the metropolitan zoological park and museum district  
220 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]~~ **a general**  
7 ~~primary or special~~ election. Such election officials, upon receipt of such request in the form  
8 of a verified resolution or resolutions approved by the majority of the members of such  
9 district board of directors, shall set the date of such election and give notice of such election  
10 as provided by sections 115.063 and 115.065.

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

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,



maintaining and otherwise financially supporting the subdistrict? The tax rate shall be set annually by the board based on the budget submitted by the zoological park subdistrict and approved by the board. This tax rate shall replace the present tax rate of \_\_\_\_\_ cents for the zoological park subdistrict.

☐ YES

☐ NO

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

☐ YES

☐ NO

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

☐ YES

☐ NO

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

55 history museum subdistrict and approved by the board. This tax rate  
56 shall replace the present tax rate of \_\_\_\_\_ cents for the Missouri  
57 history museum subdistrict.

58 ☐ YES ☐ NO

59

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

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

9 2. Such proposal or proposals shall be **submitted only at a general election and**  
10 **shall be** submitted to the voters in substantially the following form at such election or  
11 elections:

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

17 ☐ YES ☐ NO

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

21           4. In the event that a majority of the voters voting thereon in such city and a majority  
22 of the voters voting thereon in such county cast votes in favor of the proposal or proposals,  
23 then the tax rate or rates for such subdistrict or subdistricts shall be deemed in full force and  
24 effect as of the first day of the second month following the election. The results of the  
25 election shall be certified by the election officials of such city and county, respectively, to  
26 such district not less than thirty days after the day of the election. The cost of the election  
27 shall be paid as provided by sections 115.063 and 115.065. In the event any proposal shall  
28 fail to receive a majority of the "YES" votes in either the city or the county, then such  
29 proposal shall not be resubmitted ~~[at any election held within one year of the date of the~~  
30 ~~election on which such proposal was rejected]~~ **until the next general election.**

31           5. Such proposal or proposals to the qualified voters of the district may be submitted  
32 by a verified resolution of the district board of directors to the respective election officials of  
33 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 upon the petition of five percent of the  
13 qualified voters of the city as determined on the basis of the number of votes cast in the city  
14 for governor at the last election held prior to the filing of the petition~~[-except that such~~  
15 ~~election shall not be held prior to 1992]~~. The election officials shall give legal notice at least  
16 sixty days prior to such general ~~[or primary election or special]~~ election in at least one  
17 newspaper of general circulation within the city that such proposition shall be submitted at the  
18 next general ~~[or primary]~~ election ~~[or special election held for submission of this proposition]~~.  
19 A municipality shall include in the ballot a provision for a tax to support the district in an  
20 amount not to exceed ten cents per one hundred dollars assessed valuation of all taxable  
21 property within the district.

22           2. Citizens living in a first class county in an area adjacent to and within two miles of  
23 a city that has formed or has called an election to form a metropolitan zoo may petition the  
24 county commission where the city is located to become part of the metropolitan zoo district  
25 by filing with the county commission a petition containing a description of the area to be  
26 included in the district and the signatures of five percent of the qualified voters of the area as  
27 determined by the county clerk on the basis of the number of votes cast in the area for  
28 governor at the last election held prior to the filing of the petition. The question shall be  
29 submitted to the qualified voters of the area at a ~~[local or]~~ state general~~[-primary or special]~~  
30 election upon the certification by the county clerk that the petition contains the signatures of  
31 the required number of qualified voters. The election officials shall give legal notice at least  
32 sixty days prior to such general ~~[or primary election or special]~~ election in at least one  
33 newspaper of general circulation within the county that such proposition shall be submitted at  
34 the next general ~~[or primary]~~ election ~~[or special election held for submission of this~~  
35 ~~proposition]~~. The commission shall include in the ballot as requested in the petition a  
36 provision for a tax to support the district at the rate of tax which residents of the city are  
37 required to pay to support the district.

38           3. If the election is held in the city such proposition shall be **submitted only at a**  
39 **general election and shall be** submitted to the voters in substantially the following form at  
40 such election:

41 Shall there be established a Metropolitan Zoo District comprising the  
42 City of \_\_\_\_\_ with a tax rate not to exceed \_\_\_\_\_ cents on each one  
43 hundred dollars of assessed valuation of all taxable property within the  
44 district?

45 ☐ FOR ☐ AGAINST

46           4. If the election is held in an area outside the city such proposition shall be  
47 **submitted only at a general election and shall be** submitted to the voters in substantially the  
48 following form at such election:

49 Shall the area be part of a Metropolitan Zoo District with the City of \_\_\_\_  
50 \_\_\_\_ with a tax rate not to exceed \_\_\_\_\_ cents on each one hundred  
51 dollars of assessed valuation of all taxable property within the area?

52                      □FOR                      □AGAINST

53 5. In the event that a majority of the voters voting on such proposition in the city at  
54 such election cast votes "FOR" the proposition, then the district shall be established and the  
55 tax rate shall be in full force and effect as of the first day of the year following the year of the  
56 election. The results of the election shall be certified by the election officials of the city not  
57 less than thirty days after the day of election. In the event the proposition fails to receive a  
58 majority of the votes "FOR" in the city, then such proposition shall not be resubmitted ~~at any~~

59 ~~election held within one year of the date of the election the proposition was rejected]~~ **until the**  
60 **next general election.**

61         6. In the event that a majority of the voters voting on such proposition in an area  
62 outside the city at such election cast votes "FOR" the proposition, then the area shall be part  
63 of the metropolitan zoo district as of the first day of the year following the year of the election  
64 provided the voters in the city have voted to form such a district. The results of the election  
65 shall be certified by the election official of the county not less than thirty days after the  
66 election. In the event the proposition fails to receive a majority of the votes "FOR" in the area  
67 outside the city, then such proposition shall not be resubmitted [~~at any election held within~~  
68 ~~one year of the date of the election the proposition was rejected]~~ **until the next general**  
69 **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~~] a general [~~or~~  
5 ~~primary or special~~] election. Such election officials shall give legal notice as provided in  
6 chapter 115.

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

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

15                         ☐ YES   ☐ NO

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

10 3. The question shall be **submitted only at a general election and shall be** submitted  
11 in substantially the following form:

12 Shall the \_\_\_\_\_ Metropolitan Zoo District issue bonds in the amount of \_\_\_\_\_  
13 dollars for the purpose of \_\_\_\_\_?

190.040. 1. For the organization of a district which shall levy a property tax, the  
2 question shall be **submitted only at a general election and shall be** submitted in  
3 substantially the following form:

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

11 2. For the organization of a district which shall levy a sales tax, the question shall be  
12 **submitted only at a general election and shall be** submitted in substantially the following  
13 form:

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

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

28 ambulance district resubmits a proposal to authorize the governing body of the ambulance  
29 district to impose the sales tax authorized by this section and such proposal is approved by a  
30 majority of the qualified voters voting thereon.

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

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

46 6. The director of revenue may make refunds from the amounts in the trust fund and  
47 credit any district for erroneous payments and overpayments made, and may redeem  
48 dishonored checks and drafts deposited to the credit of such district. If any district abolishes  
49 the tax, the district shall notify the director of revenue of the action at least ninety days prior  
50 to the effective date of the repeal and the director of revenue may order retention in the trust  
51 fund, for a period of one year, of two percent of the amount collected after receipt of such  
52 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks  
53 and drafts deposited to the credit of such accounts. After one year has elapsed after the  
54 effective date of abolition of the tax in such district, the director of revenue shall remit the  
55 balance in the account to the district and close the account of that district. The director of  
56 revenue shall notify each district of each instance of any amount refunded or any check  
57 redeemed from receipts due the district.

58 7. Except as modified in this section, all provisions of sections 32.085 and 32.087  
59 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.

6           2. The question shall be **submitted only at a general election and shall be** submitted  
7 in substantially the following form:

8           Shall the \_\_\_\_\_ ambulance district borrow money in the amount of \_\_\_\_\_ dollars  
9 for the purpose of \_\_\_\_\_ and issue bonds for the payment thereof?

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

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

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

11

12 If a majority of the qualified voters casting votes thereon be in favor of the question, the board  
13 of directors shall accordingly levy a tax in accordance with the provisions of this section, but  
14 if a majority of the voters casting votes thereon do not vote in favor of the levy authorized by  
15 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]~~ **a general election** ~~[held in a calendar year]~~.



6           2. The question shall be **submitted only at a general election and shall be** submitted  
7 in substantially the following form:

8           Shall the \_\_\_\_\_ emergency services board borrow money in the amount of \_\_\_\_\_  
9 dollars for the purpose of \_\_\_\_\_ and issue bonds for the payment thereof?

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

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

23           5. This section shall only apply to any county of the third classification without a  
24 township form of government and with more than twenty-four thousand five hundred but less  
25 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 only at a general election and shall be** submitted in substantially the following  
3 form:

4           Shall there be organized in the counties of \_\_\_\_\_, state of Missouri, a nursing home  
5 district for the establishment and operation of a nursing home to be located within the  
6 boundaries of the proposed district and having the power to impose a property tax not to  
7 exceed the annual rate of thirty-five cents on the hundred dollars assessed valuation without  
8 voter approval, and such additional tax as may be approved hereafter by vote thereon, to be  
9 known as "\_\_\_\_\_ Nursing Home District" as prayed for by petition filed with the county  
10 clerk of \_\_\_\_\_ 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 **submitted only at a general**  
5 **election and shall be** in substantially the following form:

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

9 ☐ YES

☐ NO

10 (Place an "X" in the square opposite the answer for which you wish to  
11 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 **at a general election**. Notice of the  
6 submission of the question, the amount and the purpose of the loan shall be given as provided  
7 in section 198.250.

8 2. The question shall be **submitted only at a general election and shall be** submitted  
9 in substantially the following form:

10 Shall the \_\_\_\_\_ Nursing Home District borrow money in the amount of \_\_\_\_\_  
11 dollars for the purpose of \_\_\_\_\_ and issue bonds in 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, be vested with the power to borrow  
14 money in the name of the district, to the amount and for the purposes specified on the ballot,  
15 and issue the bonds of the district 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 district, 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 provide for the  
22 collection of an annual tax sufficient to pay the interest on the indebtedness as it falls due, and

23 also to constitute a sinking fund for the payment of the principal thereof within the time the  
24 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]~~. Such order  
37 shall set forth the project name for the proposed subdistrict, the general nature of the proposed  
38 subdistrict, the estimated cost of the sewer improvements for such subdistrict, the boundaries  
39 of the proposed subdistrict to be assessed for sewer improvements, and the proposed method  
40 or methods of assessment. The court may thereafter create a sewer subdistrict of an existing  
41 common sewer district formed pursuant to this chapter when the question of creating such  
42 subdistrict has been approved by the vote of the percentage of electors within such subdistrict  
43 voting thereon that is equal to the percentage of voter approval required for the issuance of  
44 general obligation bonds of the city or county wherein such subdistrict is located under  
45 Article VI, Section 26 of the Constitution of this State. The notice of election containing the  
46 question of creating a sewer subdistrict shall contain the project name for the proposed  
47 subdistrict, the general nature of the proposed subdistrict, the estimated cost of the sewer  
48 improvements for such subdistrict, the boundaries of the proposed subdistrict to be assessed  
49 for sewer improvements, the proposed method or methods of assessment, and a statement that  
50 the final cost of such sewer improvements assessed against property within the subdistrict and  
51 the amount of general obligation bonds issued therefor shall not exceed the estimated cost of  
52 such sewer improvements, as stated in such notice, by more than twenty-five percent. The  
53 ballot upon which the question of creating a sewer subdistrict is submitted to the qualified  
54 voters residing within the proposed subdistrict shall **be submitted only at a general election**  
55 **and shall** contain a question in substantially the following form:

56        Shall the \_\_\_\_\_ Circuit Court be authorized to create a sewer subdistrict proposed for  
57 the \_\_\_\_\_ (common sewer district name) and authorize the common sewer district to incur  
58 indebtedness and issue general obligation bonds to pay for all or part of the cost of the  
59 creation and maintenance of such subdistrict, the cost of all indebtedness so incurred to be  
60 assessed by the \_\_\_\_\_ (common sewer district name) on the property within the subdistrict?

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

72 exceed the estimated cost of sewer improvements, as stated in such petition, by more than  
73 twenty-five percent.

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

84         7. The boundaries of the proposed subdistrict shall be described by metes and bounds,  
85 streets or other sufficiently specific description. The area of the subdistrict finally determined  
86 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  
2 than two hundred but fewer than three hundred inhabitants and located in any county of the  
3 second classification with more than forty-eight thousand two hundred but fewer than forty-  
4 eight thousand three hundred inhabitants may impose, by order or ordinance, an annual real  
5 property tax to fund the construction, operation, and maintenance of a community health  
6 center. The tax authorized in this section shall not exceed thirty-five cents per year on each  
7 one hundred dollars of assessed valuation on all taxable real property within the city. Any  
8 such city may enter into an agreement or agreements with taxing jurisdictions located at least  
9 partially within the incorporated limits of such city to levy the tax authorized under this  
10 section upon real property located within the jurisdiction of such district, but outside the  
11 incorporated limits of such city, provided that any taxing jurisdiction desiring to levy such tax  
12 shall first receive voter approval of such measure in the manner and form contained in this  
13 section. The tax authorized in this section shall be in addition to all other property taxes  
14 imposed by law, and shall be stated separately from all other charges and taxes.

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

18         3. The question shall be **submitted only at a general election and shall be** submitted  
19 in substantially the following form:

20                 Shall the city of \_\_\_\_\_ and \_\_\_\_\_ district (if applicable) be  
21 authorized to impose a tax on owners of real property in an amount  
22 equal to \_\_\_\_\_ (insert amount not to exceed thirty-five cents) per one

23           hundred dollars assessed valuation for the purpose of constructing,  
24           operating, and maintaining a community health center?

25                       ☐ YES                                       ☐ NO

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

29

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

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

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

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

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

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

13 3. The ballot to be used for voting on the proposition shall be **submitted only at a**  
 14 **general election and shall be** substantially in the following form:

15 OFFICIAL BALLOT

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

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

22 ☐ YES ☐ NO

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

206.070. The question shall be **submitted only at a general election and shall be**  
 2 submitted in substantially the following form:

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

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

2. The question shall be **submitted only at a general election and shall be** submitted in substantially the following form:

Shall the \_\_\_\_\_ hospital district borrow money in the amount of \_\_\_\_\_ dollars for the purpose of \_\_\_\_\_ and issue bonds in payment thereof?

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

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

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

210.860. 1. The governing body of any county or city not within a county may, after voter approval pursuant to this section, levy a tax not to exceed twenty-five cents on each one hundred dollars of assessed valuation on taxable property in the county for the purpose of providing counseling, family support, and temporary residential services to persons eighteen



5 years of age or less and those services described in section 210.861. The question shall be  
6 submitted to the qualified voters of the county or city not within a county at a ~~[county or]~~ state  
7 general~~[, primary or special]~~ election upon the motion of the governing body of the county or  
8 city not within a county or upon the petition of eight percent of the qualified voters of the  
9 county determined on the basis of the number of votes cast for governor in such county or city  
10 not within a county at the last gubernatorial election held prior to the filing of the petition.  
11 The election officials of the county or city not within a county shall give legal notice as  
12 provided in chapter 115. The question shall be **submitted only at a general election and**  
13 **shall be** submitted in substantially the following form:

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

21 ☐ YES ☐ NO

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

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

8 name of the proposed road benefit district, its boundaries and a proposed road and bridge  
9 benefit district tax levy in an amount not to exceed twenty cents per one hundred dollars  
10 assessed valuation. The ballot upon which the question of creating a road benefit district is  
11 submitted to the qualified voters residing within the proposed district shall **be submitted only**  
12 **at a general election and shall** contain a question in substantially the following form:

13        Shall the \_\_\_\_\_ County, be authorized to create a road benefit district within the  
14 following boundaries, to-wit: \_\_\_\_\_ (set forth boundaries of proposed road benefit district)  
15 and assess a levy not to exceed \_\_\_\_\_ cents per one hundred dollars assessed valuation upon  
16 all property within the boundaries of said road benefit district the proceeds of which levy shall  
17 be placed in a "road benefit district fund" and used solely for the improvement, maintenance,  
18 construction and repair of roads and bridges within the boundaries of the road benefit district?

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

25        3. Notwithstanding section 233.170, to the contrary, a district established pursuant to  
26 this section may contain less than six hundred forty acres and may contain territories that are  
27 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 **at a general election.**

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

12        3. The result of the submission of the question shall be entered upon the records of the  
13 district. If it shall appear that the constitutionally required percentage of the voters voting on  
14 the question shall have voted in favor of the issue of the bonds, the commissioners shall order  
15 and direct the execution of the bonds for and on behalf of such district and provide for the  
16 levy and collection of a direct annual tax upon all the taxable property in the district sufficient

17 to provide for the payment of the principal and interest of the bonds so authorized as they  
18 respectively become due.

19 4. The question shall be **submitted only at a general election and shall be** submitted  
20 in substantially the following form:

21 Shall the \_\_\_\_\_ special road district of \_\_\_\_\_ County issue road and bridge bonds  
22 in the amount of \_\_\_\_\_ dollars?

23 5. The board of commissioners shall not sell the bonds for less than ninety-five  
24 percent of the par value thereof, and the proceeds shall be paid over to the county treasurer,  
25 and disbursed on warrants drawn by the president or vice president of the board of  
26 commissioners and attested by the secretary. The proceeds of the sale of such bonds shall be  
27 used for the purpose only of paying the cost of holding such election, and constructing,  
28 repairing and maintaining bridges and culverts within the district, and working, repairing,  
29 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 **at a general election**. The notice of election shall state the amount of bonds to be  
13 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 only at a general election and shall be** submitted  
22 in substantially the following form:

23 Shall the \_\_\_\_\_ special road district of \_\_\_\_\_ County issue bonds in the amount of  
24 \_\_\_\_\_ dollars?

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

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

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

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

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

30 collector of the revenue at the time and in the manner, and by the same means as state, county,  
31 school and other taxes are collected.

32 6. At the time the county commission is required to determine and levy the rate of  
33 taxation for state, county, school and other taxes, to determine, order and levy such a rate of  
34 taxation upon the taxable property in any township in such county as may have outstanding  
35 bonds issued under this section as will be sufficient to pay interest and principal falling due  
36 during the next succeeding year. It shall be the duty of the clerk of the county commission to  
37 extend upon the tax books of the county such rate of taxation upon and against all of the  
38 taxable property in such township, and when so extended the same shall be collected by the  
39 collector of the revenue at the time, in the manner, and by the means that state, county, school  
40 and other taxes are collected.

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

233.460. The question shall be **submitted only at a general election and shall be**  
2 submitted in substantially the following form:

3 Shall the \_\_\_\_\_ special road district of \_\_\_\_\_ (Name district or township) of \_\_\_\_\_  
4 \_ 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]~~ a general  
7 election ~~[or at a special election called for the purpose]~~. A separate ballot containing the  
8 question shall **be submitted only at a general election and shall** read as follows:

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

12 FOR THE PROPOSITION

13 AGAINST THE PROPOSITION

14 (Place an X in the square opposite the one for which you wish to vote.)  
15

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

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

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.

2. The proposition to increase the tax levy may be submitted by the board of directors or upon petition of five hundred registered voters of the district. All propositions to increase the tax levy shall be submitted at ~~the next~~ **a general election** ~~[permitted by section 115.123].~~

3. A separate ballot containing the question shall **be submitted only at a general election and shall** read as follows:

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

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

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

22           5. No street light maintenance district shall fix a rate of levy which exceeds the  
23 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 question in the district, the district may impose a property tax in an amount not to exceed the annual rate of ten cents on the hundred dollars assessed valuation. The district board may levy a property tax rate lower than its approved tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval. The property tax shall be uniform throughout the district.

7           2. The ballot of submission shall be **submitted only at a general election and shall**  
8 **be** substantially in the following form:

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

16 ☐ YES

☐ NO

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

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

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

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

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

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

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

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

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

44           6. All bonds issued under the provisions of sections 247.010 to 247.220 shall be  
45 payable serially, beginning not more than five years after the date they bear; the last



46 installment of any general obligation bonds so issued shall be payable not more than twenty  
47 years after such date, and the last installment of any special obligation bonds so issued shall  
48 be payable not more than thirty-five years after such date. Such bonds shall bear such rate of  
49 interest, not exceeding six percent per annum, payable annually or semiannually, shall be  
50 payable at such place or places, within or without the state of Missouri, shall be executed by  
51 the president of the board of directors, attested by the clerk of said board, under the seal of the  
52 district, and shall be of such denomination and be payable in such medium of payment, all as  
53 the board of directors may determine; provided, further, that should any bond issue fail to  
54 carry at an election held for that purpose, the board of directors shall have no power to call  
55 another election on the question of the issuance of bonds for a period of four months  
56 thereafter.

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

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

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

10 Shall there be incorporated a \_\_\_\_\_ metropolitan water supply district?

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

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

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

25 6. If the court enters an order declaring the decree of incorporation to be final and  
26 conclusive, it shall at the same time designate the first board of directors of said district from

27 among the names of the voters who have been named in one or more petitions filed in said  
28 cause. The court shall designate and the decree shall contain the appointment of two of such  
29 directors to serve for a term ending three years after the next succeeding second Tuesday in  
30 April, two of such directors to serve for a term ending three years after the next succeeding  
31 second Tuesday in April, two of such directors to serve for a term ending two years after the  
32 next succeeding second Tuesday in April, and one of such directors to serve for a term ending  
33 one year after the next succeeding second Tuesday in April. The directors thus appointed by  
34 the court shall serve for the terms thus designated and until their successors shall have been  
35 appointed or elected as provided in section 247.430.

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

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

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

16 3. The question shall be **submitted only at a general election and shall be** submitted  
17 in substantially the following form:

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?

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]~~ **a general** election, but all such

4 expenses and indebtedness incurred by said district may be paid out of funds which may be  
5 received by said district from the sale of bonds authorized by the voters at ~~[any]~~ such **general**  
6 election.

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]~~. Such resolution shall set forth the project name for the proposed sewage or storm  
24 water facility improvement, the general nature of the proposed improvement, the estimated  
25 cost of such improvement, the boundaries of the proposed sewage or storm water facility  
26 improvement district to be assessed, and the proposed method or methods of assessment,  
27 including any provision for the annual assessment of maintenance costs of the improvement  
28 in each year after the bonds issued for the original sewage or storm water facility  
29 improvement are paid in full. The governing body of the city or county may create a sewage  
30 or storm water facility improvement district when the question of creating such district has  
31 been approved by the vote of the percentage of electors within such district voting thereon  
32 that is equal to the percentage of voter approval required for the issuance of general obligation  
33 bonds of such county under Article VI, Section 26 of the Constitution of this State. The  
34 notice of election containing the question of creating a sewage or storm water facility

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

3. Upon receiving the requisite voter approval at an election, the governing body of any city with a population of three hundred fifty thousand or more inhabitants which is located in more than one county, or the governing body of a county of the first classification without a charter form of government that has a population of at least one hundred sixty thousand inhabitants, or the governing body of any county of the first classification without a charter form of government containing a portion of a city with a population of at least three

hundred fifty thousand inhabitants, or the governing body of any county of the first classification without a charter form of government as of August 28, 1995, that has a population of more than one hundred five thousand but less than one hundred twenty thousand inhabitants, may, by resolution, determine the advisability of the improvement and may order that the sewage or storm water facility improvement district be established and that preliminary plans and specifications for the improvement be made. Such resolution shall state and make findings as to the project name for the proposed improvement, the nature of the improvement, the estimated cost of such improvement, the boundaries of the sewage or storm water facility improvement district to be assessed, the proposed method or methods of assessment, including any provision for the annual assessment of maintenance costs of the improvement in each year after the bonds issued for the original improvement are paid in full, and shall also state that the final cost of such improvement assessed against the property within the sewage or storm water facility improvement district and the amount of general obligation bonds issued therefor shall not, without a new election, exceed the estimated cost of such improvement by more than twenty-five percent.

249.1106. 1. The ballot upon which the question of creating a consolidated sewer district is submitted to the qualified voters residing within each existing sewer district or districts shall **be submitted only at a general election and shall** contain a question in substantially the following form:

5 Shall the \_\_\_\_\_ (governing body's name) of \_\_\_\_\_ (county's name)  
6 be authorized to dissolve the existing \_\_\_\_\_ (name of existing sewer  
7 district) and create a consolidated sewer district proposed for the \_\_\_\_\_  
8 \_\_\_\_\_ (name of existing sewer districts to be consolidated) and authorize  
9 the consolidated sewer districts to incur indebtedness and issue general  
10 obligation bonds to pay for all or part of the cost of the creation and  
11 maintenance of such consolidated sewer district, with the cost of all  
12 indebtedness so incurred to be assessed by the \_\_\_\_\_ (name of  
13 consolidated sewer district) on the property within the consolidated  
14 sewer 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 If a majority of the total votes cast on the proposal by the qualified voters of each existing  
21 district or districts voting thereon are in favor of the proposal, then the order shall become  
22 effective. If the proposal receives less than the required majority in at least one existing

23 district, then the governing body of the county shall have no power to impose the  
24 consolidation of sewer districts as authorized pursuant to this section unless and until the  
25 governing body of the county shall again have submitted another proposal to authorize the  
26 governing body of the county to consolidate authorized by this section and such proposal is  
27 approved by the required majority of the total votes cast on the proposal by the qualified  
28 voters of each existing district or districts voting on such proposal.

29         2. The boundaries of the proposed consolidated sewer district shall be described by  
30 metes and bounds, streets or other sufficiently specific description.

31         3. There shall be separate submissions of the question of creating a consolidated  
32 sewer district to each group of voters within each existing sewer district or districts, and the  
33 elections shall be held simultaneously.

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

26 within the district and to educate property owners within the district about the requirements  
27 imposed by the district.

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

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

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

36 ☐ YES ☐ NO

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

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

83 If you are in favor of the question, place an "X" in the box opposite  
84 "YES". If you are opposed to the question, place an "X" in the box  
85 opposite "NO".  
86

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

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





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 **at a general election**. The ballot of submission shall be **submitted only at a general**  
187 **election and shall be** in substantially the following form:

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 ☐ YES ☐ NO

193 If you are in favor of the question, place an "X" in the box opposite  
194 "YES". If you are opposed to the question, place an "X" in the box  
195 opposite "NO".  
196

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

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

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

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

          250.060. 1. Bonds of any such sewer district, payable from taxes, may be issued for  
2 the purpose of improving and extending the sewerage system of the district upon the approval  
3 of a proposition to issue such bonds by the constitutionally required percentage of the voters  
4 voting on the question **at a general election**.

5           2. The question shall be **submitted only at a general election and shall be** submitted  
6 in substantially the following form:

7           Shall \_\_\_\_\_ (name of city or district) issue bonds payable from taxes?

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

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 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.

257.370. 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 **at a general election**. The notice of election  
16 shall state the amount and purpose of bonds to be issued, the polling place at which the  
17 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. Any such  
41 proposed tax shall not exceed thirty cents per one hundred dollars of assessed valuation. The  
42 costs of submitting the question to the voters at the general ~~municipal~~ election shall be paid  
43 as provided in section 115.063. Such question shall be **submitted only at a general election**  
44 **and shall be** submitted in substantially the following form:

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

49



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

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

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

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

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

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

79 10. A county may withdraw from a consolidated district at any time by the filing of a  
80 petition with the circuit court having jurisdiction over the district. The petition shall be  
81 signed by not fewer than ten percent of those who voted in the most recent presidential  
82 election in the county seeking to withdraw that is part of a consolidated district stating that  
83 further operation of the district is contrary to the best interest of the inhabitants of the county  
84 in which the district is located and that the county seeks to withdraw from the district. The  
85 circuit court shall hear evidence on the petition. If the court finds that it is in the best interest  
86 of the inhabitants of the county in which the district is located for the county to withdraw

87 from the district, the court shall make an order reciting the same and submit the question to  
88 the voters. The costs of submitting the question to the voters at the general municipal election  
89 shall be paid as provided in section 115.063. The question shall be submitted in substantially  
90 the following format:

91        Shall the County of \_\_\_\_\_ (insert name of county) being part of \_\_\_\_\_ (insert name  
92 of district) Extension District withdraw from the district?

93

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

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

112        Shall the Extension District in \_\_\_\_\_ (insert name of county or counties) be  
113 authorized to increase the tax rate from \_\_\_\_\_ (insert current amount of tax) cents to \_\_\_\_\_  
114 (insert proposed amount of tax not to exceed thirty) cents per one hundred dollars of assessed  
115 valuation for the purpose of funding the University of Missouri Extension District programs,  
116 equipment, and services in the district?

117

118 In a single-council district, if a majority of the voters in the county approve the question, then  
119 the district shall impose the tax. If a majority of the voters in a single-council district do not  
120 approve the question, then the tax shall not be imposed. In a consolidated district, if a  
121 majority of voters in the district approve the question, then the district shall impose the new  
122 tax rate. If a majority of the voters in a consolidated district do not approve the question, then  
123 the tax shall not be imposed in any county of the district. Revenues collected from the

124 imposition of the tax authorized under this section shall be deposited into the special fund  
125 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 only at a general election and shall be** submitted  
7 substantially as follows:

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

14 ☐ YES ☐ NO

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

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

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 assessed  
12 valuation to provide funds for the control of noxious weeds, and to use

13 taxes already collected under the Johnson grass extermination law for  
14 these purposes?

15 ☐ YES ☐ NO

16 (Place an X in the square opposite the one for which you wish to 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.

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

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

11 3. The question shall be **submitted only at a general election and shall be** submitted  
12 in substantially the following form:

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

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

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

23 6. 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,]~~ or upon petition of five hundred registered voters of the district **at a**  
32 **general election.** A separate ballot containing the question shall **be submitted only at a**  
33 **general election and shall** read as follows:

34           Shall the board of directors of the \_\_\_\_\_ Fire Protection District  
35           be authorized to levy an additional tax of not more than forty  
36           cents per one hundred dollars assessed valuation to provide funds  
37           for the support of an ambulance service or partial or complete  
38           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.

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

9           **2. The board** may fix an additional rate, not to exceed ten cents on the hundred  
10 dollars valuation, the revenues from which shall be deposited in a special fund and used only  
11 for the pension program of the district, by submitting the following question to the voters **at a**  
12 **general election:**

13           Shall the board of directors of \_\_\_\_\_ Fire Protection District be authorized to  
14 increase the annual tax rate from \_\_\_\_\_ cents to \_\_\_\_\_ cents per one hundred dollars  
15 valuation, the revenues from which shall be deposited in a special fund and used only for the  
16 pension program of the district?

17  
18 ~~[provided, that]~~ If the question fails to receive a majority of the votes cast, it shall not be  
19 resubmitted to the voters ~~[within one year after the election; except, that]~~ **until the next**  
20 **general election.**

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

25           Shall the board of directors of \_\_\_\_\_ Fire Protection District be authorized to  
26 increase the annual tax rate from \_\_\_\_\_ cents to \_\_\_\_\_ cents on the hundred dollars  
27 assessed valuation?

28           ~~[and]~~ **4.** In addition ~~[thereto]~~ **to other requirements of this section, [to] the board**  
29 **may** fix a rate of levy which will enable it to promptly pay in full when due all interest on and  
30 principal of bonds and other obligations of the district, and to pay any indebtedness  
31 authorized by a vote of the people as provided in this chapter; and in the event of accruing  
32 defaults or deficiencies in the bonded or contractual indebtedness, an additional levy may be  
33 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,]~~ or upon petition of five hundred registered voters of  
9 the district **at a general election**. A separate ballot containing the question shall **be**  
10 **submitted only at a general election and shall** read as follows:

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 cents  
13 on the one hundred dollars assessed valuation to provide funds for the  
14 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 vote.)  
18

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

23           2. After August 13, 1982, the board of directors of any fire protection district may  
24 levy, if a majority of the voters of the district voting thereon approve, in addition to all other

25 taxes heretofore approved, an additional tax of not more than ten cents per one hundred  
26 dollars of assessed valuation to be used for the support of the district. The proposition to levy  
27 the tax authorized by this subsection may be submitted by the board of directors ~~[at the next~~  
28 ~~annual election of the members of the board or at any regular municipal or school election~~  
29 ~~conducted by the county clerk or board of election commissioners in such district or at a~~  
30 ~~special election called for the purpose,]~~ or upon petition of five hundred registered voters of  
31 the district **at a general election**. A separate ballot containing the question shall **be**  
32 **submitted only at a general election and shall** read as follows:

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

37                                   ☐ FOR THE PROPOSITION

38                                   ☐ AGAINST THE PROPOSITION

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

40

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

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

55           Shall the board of directors of the \_\_\_\_\_ Fire Protection District be  
56           authorized to levy an additional tax of not more than twenty-five cents  
57           on the one hundred dollars assessed valuation to provide funds for the  
58           support of the district?

59                                   ☐ FOR THE PROPOSITION

60                                   ☐ AGAINST THE PROPOSITION

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

62

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

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

77 Shall the board of directors of the \_\_\_\_\_ Fire Protection District be  
78 authorized to levy an additional tax of not more than fifty cents on the  
79 one hundred dollars assessed valuation to provide funds for the support  
80 of the district?

81 ☐ FOR THE PROPOSITION

82 ☐ AGAINST THE PROPOSITION

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

84

85 If a majority of the qualified voters casting votes thereon be in favor of the question, the board  
86 of directors shall accordingly levy a tax in accordance with the provisions of this subsection,  
87 but if a majority of the voters casting votes thereon do not vote in favor of the levy authorized  
88 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 **at a general election**.  
5 All the funds derived from such tax, including any existing surplus funds, shall be used for  
6 the purpose of establishing and providing a joint central fire and emergency dispatching  
7 service and for expenditures for equipment and services, except for salaries, wages, and  
8 benefits, by cities, towns, villages, counties, or fire protection districts which contract with  
9 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 **at a general election** may be levied and collected by any  
35 city, town, village, county, or fire protection district, or a central fire and emergency services  
36 board established in subsection 4 of this section of a county of the first classification with a  
37 charter form of government which has a population between two hundred thousand and five  
38 hundred thousand inhabitants, but all of the funds derived from such tax shall be used solely  
39 for the purpose of establishing and providing a joint central fire and emergency dispatching  
40 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, and such tax shall be conditioned on the  
59 replacement of the tax levied in such county by the county under this section with the new tax  
60 levied by the board. A portion of the funds derived from the tax levied pursuant to this  
61 subsection shall be used to reimburse the county for the cost of the election held in April,  
62 1996, and any subsequent elections that are necessary for the operation of the board and the  
63 board's duties. In addition, if such a tax is approved, any funds remaining in the separate fund  
64 kept by the county, as required by subsection 2 of this section, and any property and  
65 equipment purchased with moneys in such separate fund held by the county shall be  
66 transferred to the fund maintained by the board for the same purpose. The board shall abide  
67 by section 50.660 in the letting of contracts. The board shall be audited by the state auditor  
68 pursuant to section 29.230. Except as otherwise provided in this subsection, the board shall  
69 meet as established in the bylaws. Any other meeting may be called by four of the seven  
70 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

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?

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.

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

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

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

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

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

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

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

321.610. 1. In addition to all other limits set forth in this chapter, the board in  
2 counties of the first classification shall in each year determine the amount of money necessary  
3 to be raised by taxation, and shall fix a rate of levy which, when levied upon every dollar of  
4 the taxable tangible property within the district as shown by the last completed assessment,  
5 and with other revenues, will raise the amount required by the district annually to supply  
6 funds for paying the expenses of organization and operation and the costs of acquiring,  
7 supplying and maintaining the property, works and equipment of the district, and maintain the

8 necessary personnel, which rate of levy shall not exceed forty cents on the one hundred  
9 dollars valuation. The board in any county of the first classification having a population in  
10 excess of nine hundred thousand may fix an additional rate not to exceed twenty-five cents on  
11 the hundred dollars valuation and the board in all other first classification counties may fix an  
12 additional rate, not to exceed fifteen cents on the hundred dollars valuation, the revenues from  
13 which shall be deposited in a special fund and used only for the pension program of the  
14 district, by submitting the following question to the voters at ~~[the municipal general, primary~~  
15 ~~or] a general election [in such district or at any election at which a member of the board of~~  
16 ~~directors is to be elected]:~~

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

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

25 3. **(1)** Any district may impose a tax not to exceed ten cents on the one hundred  
26 dollars valuation, in addition to the rate which the board may levy pursuant to this section, by  
27 submitting the following question to the voters at ~~[any]~~ **a general election** ~~[in such district~~  
28 ~~held on the first Tuesday in April of any year]:~~

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

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

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

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

8 sudden or unforeseen situation or occurrence that requires immediate action to save life or  
9 prevent suffering or disability.

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

14 3. The question shall be **submitted only at a general election and shall be** submitted  
15 in substantially the following form:

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,]~~ or upon petition of five hundred registered voters of the district **at a**  
32 **general election.** A separate ballot containing the question shall **be submitted only at a**  
33 **general election and shall** read as follows:

34 Shall the board of directors of the \_\_\_\_\_ Fire Protection District  
35 be authorized to levy an additional tax of not more than forty  
36 cents per one hundred dollars assessed valuation to provide funds  
37 for the support of an ambulance service or partial or complete  
38 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 at a**  
5 **general election.** The governing body may approve or deny such request. The governing  
6 body may also vote to submit such question without a request of the board of commissioners.  
7 The county election official shall give legal notice of the election pursuant to chapter 115.

8 2. The ~~questions]~~ **property tax question and the sales tax question** shall be  
9 **submitted only at a general election and shall be** put in substantially the following form:

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

16 ☐ YES ☐ NO

17 ; or

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

23 ☐ YES ☐ NO

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

32 4. If a majority of the votes cast on the question by the qualified voters voting thereon  
33 are in favor of the question authorizing a sales tax, then the tax shall become effective on the

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

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

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

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



70 county and close the account of that county. The director shall notify each county of each  
71 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 **at a general**  
20 **election**. 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 only at a general election and shall be** submitted  
23 in substantially the following form:

24 Shall \_\_\_\_\_ County issue bonds in the amount of \_\_\_\_\_ dollars, the  
25 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.

✓