

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 939**  
94TH GENERAL ASSEMBLY

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Reported from the Committee on Agriculture, Conservation, Parks and Natural Resources, February 28, 2008, with recommendation that the Senate Committee Substitute do pass.

4250S.02C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 242.430 and 245.175, RSMo, and to enact in lieu thereof two new sections relating to certain district taxes.

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

Section A. Sections 242.430 and 245.175, RSMo, are repealed and two new  
2 sections enacted in lieu thereof, to be known as sections 242.430 and 245.175, to  
3 read as follows:

242.430. 1. The board of supervisors of any drainage district organized  
2 under the provisions of sections 242.010 to 242.690 shall as soon as elected and  
3 qualified, levy a uniform tax of not more than [one dollar] **eight dollars** per acre  
4 upon each acre of land within such district, as defined by the articles of  
5 association to be used for the purpose of paying expenses incurred or to be  
6 incurred in organizing said district, making surveys of the same and assessing  
7 benefits and damages and to pay other expenses necessary to be incurred before  
8 said board shall be empowered by section 242.450 to provide funds to pay the  
9 total cost of works and improvements of the district.

10 2. In case the boundary lines of the district be extended under the  
11 provisions of section 242.050, so as to include lands and other property not  
12 described and contained in the articles of association, the same uniform tax shall  
13 be made on such lands and other property as soon as same shall have been  
14 annexed and included in the district.

15 3. Such tax shall be due and payable as soon as assessed and if not paid  
16 by December thirty-first of the year in which it has been levied, the same shall  
17 become delinquent. It shall become a lien on the land and other property against  
18 which it is assessed and shall be collected in the same manner as the annual

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

19 installment of tax. In case the sum received from such assessment exceeds the  
20 total cost of items for which the same has been levied, the surplus shall be placed  
21 in the general fund of the district and used to pay cost of construction; provided,  
22 that if the corporation of the district be dissolved, as provided for in section  
23 242.290, the amount of surplus, if there be any, shall be prorated and refunded  
24 to the landowners paying such uniform tax.

245.175. 1. The board of supervisors of any levee district organized under  
2 the provisions of sections 245.010 to 245.280 shall levy a uniform tax of not more  
3 than [one dollar] **eight dollars** per acre upon each acre of land and each mile  
4 of right-of-way of all public service corporations, within such district, as defined  
5 by the articles of association to be used for the purpose of paying expenses  
6 incurred or to be incurred in organizing said district, making surveys of the same  
7 and assessing benefits and damages and to pay other expenses necessarily to be  
8 incurred before said board shall be empowered by section 245.180 to provide  
9 funds to pay the total cost of works and improvements of the district.

10 2. In case the boundary lines of the district be extended under the  
11 provisions of section 245.140, so as to include lands and other property not  
12 described and contained in the articles of association, the same uniform tax shall  
13 be levied on such lands and other property as soon as same shall have been  
14 annexed and included in the district.

15 3. Such tax shall be due and payable as soon as assessed and if not paid  
16 by December thirty-first of the year in which it has been levied the same shall  
17 become delinquent. It shall become a lien on the land and other property against  
18 which it is assessed and shall be collected in the same manner as the annual  
19 installment of tax is collected. In case the sum received from such assessment  
20 exceeds the total cost of items for which the same has been levied, the surplus  
21 shall be placed in the general fund of the district and used to pay cost of  
22 construction; provided, that if the incorporation of the district be dissolved, as  
23 provided for in section 245.275, the amount of surplus, if there be any, shall be  
24 prorated and refunded to the landowners paying such uniform tax; provided  
25 further, that if the levee district be located within a third or fourth class city of  
26 this state, or within a city in this state under fifty thousand population operating  
27 under a special charter, then in the discretion of its board of supervisors, a  
28 uniform tax not exceeding five dollars may be levied on each lot, tract, parcel or  
29 subdivision thereof as set forth in the decree of the court incorporating said levee  
30 district.

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