

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 939

94TH GENERAL ASSEMBLY

2008

4250L.03T

AN ACT

To repeal sections 242.230, 242.430, 242.500, 245.020, 245.105, 245.175, 245.197, and 246.305, RSMo, and to enact in lieu thereof eight new sections relating to certain district taxes.

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

Section A. Sections 242.230, 242.430, 242.500, 245.020, 245.105, 245.175, 245.197, and 246.305, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as sections 242.230, 242.430, 242.500, 245.020, 245.105, 245.175, 245.197, and 246.305, to read as follows:

242.230. The chief engineer shall make a report in writing to the board of supervisors once every twelve months and [oftener] **more often** if said board shall so require. Upon receipt of the final report of said engineer concerning surveys made of the lands and other property contained in the district organized, and plans for reclaiming the same, the board of supervisors shall adopt such report or any modification thereof approved by the chief engineer after consulting with [him] **the chief engineer** or someone representing [him] **the chief engineer**, and thereafter such adopted report shall be the plan for draining, leveeing or reclaiming such lands and other property from overflow or damage by water, and it shall after such adoption be known and designated as "The Plan for Reclamation", which plan shall be filed with the secretary of the board of supervisors and [by him] copied **by the secretary** into the records of the district. Supplemental plans for draining, leveeing, or reclaiming **some or all** of the lands and other property in the district from overflow or damage by water

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

15 may be adopted by the board of supervisors from time to time as deemed
16 necessary by the board of supervisors. The aforesaid supplemental plans may
17 supplement, alter or modify "The Plan for Reclamation" and shall become a part
18 thereof.

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
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.

242.500. 1. Whenever the **board of supervisors of any district in**
2 **existence as of August 28, 2008, or organized under this chapter after**
3 **August 28, 2008, on behalf of the district, or the** owners of twenty-five
4 percent or more of the acreage of the lands in the district shall file a petition with
5 the circuit clerk in whose office the articles of association were filed, stating that
6 there has been a material change in the values of **all or some of** the property
7 in the district since the last previous assessment of benefits or readjustment of
8 the assessment of benefits and praying for a readjustment of the assessment of

9 **benefits of the property identified in the petition** for the purpose of making
 10 a more equitable basis for the levy of the maintenance tax or for the purpose of
 11 levying a new tax to pay the costs of the completion of the proposed works and
 12 improvements as shown in the supplemental plan for reclamation adopted by the
 13 board of supervisors pursuant to section 242.230, or for both of the aforesaid
 14 purposes, the circuit clerk shall give notice of the filing and hearing of the
 15 petition in the manner and for the time provided for in section 242.030. The
 16 notice may be in the following form:

17 Notice is hereby given to all persons interested in the lands and property
 18 included within the district that a petition has been filed in the office of the
 19 clerk of the circuit court of County,, praying for a readjustment of the
 20 assessment of **benefits of all or some of the property in the district as**
 21 **identified in the petition** for the purpose(s) of, and that the petition
 22 will be heard by the circuit court on the day of, 20.....

23,
 24 Clerk of the circuit court County

25 Upon hearing of the petition if the court finds that there has been a material
 26 change in the values of **some or all of the** property in the district **as identified**
 27 **in the petition** since the last previous assessment of benefits, the court shall
 28 order that there be made a readjustment of the assessment of benefits **for the**
 29 **lands identified in the petition** for the purpose of providing a basis upon
 30 which to levy the maintenance tax of the district or for the purpose of levying a
 31 new tax to pay the costs of the completion of the proposed works and
 32 improvements as shown in the supplemental plan for reclamation adopted by the
 33 board of supervisors pursuant to section 242.230, or for both of the aforesaid
 34 purposes.

35 2. Thereupon the court shall appoint three commissioners, possessing the
 36 qualifications of commissioners appointed under section 242.240 to make such
 37 readjustment of assessments in the manner provided in section 242.260 **with**
 38 **respect to the lands identified in the petition** and the commissioners shall
 39 make their report, and the same proceedings shall be had thereon, as nearly as
 40 may be, as are herein provided for the assessment of benefits accruing for original
 41 construction; provided, that in making the readjustment of the assessment of
 42 benefits, the commissioners shall not be limited to the aggregate amount of the
 43 original or any readjustment of the assessment of benefits, and may assess the
 44 amount of benefits that will accrue from carrying out and putting into effect such

45 supplemental plan for reclamation adopted by the board of supervisors pursuant
 46 to section 242.230. After the making of such readjustment, the limitation of
 47 twenty percent of the annual maintenance tax which may be levied shall apply
 48 to the amount of benefits as readjusted, and the limitation of the tax which may
 49 be levied for payment of the costs of the completion of the proposed works and
 50 improvements as shown in the aforesaid supplemental plan for reclamation shall
 51 apply to the amount of the benefits as readjusted. There shall be no such
 52 readjustment of benefits oftener than once in a year. The list of lands, and other
 53 property, with the readjusted assessed benefits and the decree and judgment of
 54 the court, shall be filed in the office of the county recorder as provided in section
 55 242.280.

245.020. 1. After such articles of association shall have been filed, the
 2 clerk in whose office the articles of association have been filed shall give notice
 3 by causing publication to be made once in some newspaper published in each
 4 county in which the land and other property of the district are situate[;
 5 said]. **Such** notice shall be published within fourteen days of filing of the
 6 articles[; said], **and the** notice shall be substantially in the following form and
 7 it shall be deemed sufficient for all purposes of sections 245.010 to 245.280:

8 NOTICE OF APPLICATION TO FORM LEVEE DISTRICT.

9 Notice is hereby given to all persons interested in the following described
 10 real estate and other property in County of Missouri (here describe the
 11 property as set out in the articles of association) that articles of association
 12 asking that the foregoing lands and other property be formed into a levee district
 13 under the provisions of sections 245.010 to 245.280, RSMo, have been filed in this
 14 office, and the foregoing real estate and other property will be affected by the
 15 formation of said levee district and be rendered liable to taxation for the purposes
 16 of paying the expenses of organizing and making and maintaining the
 17 improvements that may be found necessary to effect the leveeing and reclamation
 18 of the land and other property in said district, and you and each of you may file
 19 objections or exceptions to said articles of association and petition on or before
 20 the day of, 20...., in this office, but not thereafter, if any there be, why
 21 said levee district as set forth in the articles of association shall not be organized
 22 as a public corporation of the state of Missouri.

23
 24 Clerk of circuit court of County.
 25 The circuit court of the county in which said articles of association have been filed

26 shall thereafter maintain and have original and exclusive jurisdiction coextensive
27 with the boundaries and limits of said district without regard to county lines, for
28 all purposes of this law; provided, that where lands in different counties are
29 sought to be incorporated in the same district, it shall not be necessary to include
30 all of the lands in said proposed levee district in the notice published in the
31 different counties, but only such lands and other property in the district as are
32 situate in the respective counties.

33 2. Within fourteen days of the filing of the articles, those petitioning for
34 the creation of the district shall mail, by certified mail, a copy of the notice
35 contained in this section to the names as listed on the county assessor's records
36 of the owners of land **identified in the petition** or other individual or corporate
37 franchise property in the district **identified in the petition**, including all public
38 entities owning land within the district.

245.105. The chief engineer shall make a report in writing to the board
2 of supervisors when said board shall so require it. Upon receipt of the final
3 report of said engineer concerning surveys made of the lands and other property
4 contained in the district organized, and plans for reclaiming or protecting the
5 same the board of supervisors shall adopt such report or any modification thereof
6 approved by the chief engineer after consulting with **[him] the chief engineer**
7 or someone representing **[him] the chief engineer**, and thereafter such adopted
8 report shall be the plan for leveeing, protecting or reclaiming such lands and
9 other property from overflow or damage by water, and it shall after such adoption
10 be known and designated as "the plan for reclamation" which term shall include
11 leveeing, diking, bank protection, current control or other improvement, which
12 plan shall be filed with the secretary of the board of supervisors and **[by him]**
13 copied **by the secretary** into the records of the district. Supplemental plans for
14 leveeing, protecting or reclaiming **some or all of** the lands and other property
15 in the district from overflow or damage by water may be adopted by the board of
16 supervisors from time to time as deemed necessary by the board of
17 supervisors. The aforesaid supplemental plans may supplement, alter or modify
18 "the plan for reclamation" and shall become a part thereof.

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.

245.197. 1. Whenever the board of supervisors of any district now
2 existing or hereafter organized pursuant to sections 245.010 to 245.280, for and
3 in behalf of the district, or the owners of twenty-five percent or more of the
4 acreage of the lands in the district, shall file a petition with the circuit clerk[,]
5 in whose office the articles of association were filed[,] stating that there has been
6 a material change in the values of **all or some of** the property in the district
7 since the last previous assessment of benefits or readjustment of the assessment
8 of benefits, and praying for a readjustment of the assessment of benefits **of the**
9 **property identified in the petition** for the purpose of making a more
10 equitable basis for the levy of the maintenance tax or for the purpose of levying
11 a new tax to pay the costs of the completion of the proposed works and

12 improvements as shown in the supplemental plan for reclamation adopted by the
13 board of supervisors pursuant to section 245.105, or for both of the aforesaid
14 purposes, the court wherein the petition is filed, if in session, or the clerk thereof
15 in vacation, shall fix a date for the hearing of the petition which date shall not
16 be less than forty-five nor more than sixty days from the date of the filing of the
17 petition.

18 2. The circuit clerk shall give notice **to all persons interested in the**
19 **lands and property identified in the petition** of the filing and hearing of the
20 petition in the manner and for the time provided for in section 245.020. Such
21 notice may be in the following form:

22 To All Persons Interested in the **following described (insert**
23 **description of lands and property)** Lands and Property Included Within
24 District:

25 You are hereby notified that a petition has been filed in the office of the
26 clerk of the circuit court of County, Missouri, praying for a readjustment of
27 the assessment of benefits for the purpose(s) of

28
29 and that the petition will be heard by the circuit court on the day of,
30 20....

31
32 Clerk of the Circuit Court of
33 County, Missouri.

34 3. Upon the hearing of the petition, if the court finds that there has been
35 a material change in the values of **the** property in the district **identified in the**
36 **petition** since the last previous assessment of benefits, the court shall order that
37 there be made a readjustment of the assessment of benefits **for the lands**
38 **identified in the petition** for the purpose of providing a basis upon which to
39 levy the maintenance tax of the district or for the purpose of levying a new tax
40 to pay the costs of the completion of the proposed works and improvements as
41 shown in the supplemental plan for reclamation adopted by the board of
42 supervisors pursuant to section 245.105, or for both of the aforesaid purposes.

43 4. Thereupon the court shall appoint three commissioners possessing the
44 qualifications of commissioners appointed under section 245.110 to make such
45 readjustment of assessments in the manner provided in section 245.120 **with**
46 **respect to those lands identified in the petition.** The commissioners shall
47 make their report, and the same proceedings shall be had thereon, as nearly as

48 may be, as are provided in sections 245.010 to 245.280, for the assessment of
49 benefits accruing from the original construction. In making the readjustment of
50 the assessment of benefits, the commissioners shall not be limited to the
51 aggregate amount of the original or any readjustment of the assessment of
52 benefits, and may assess the amount of benefits that will accrue from carrying out
53 and putting into effect the supplemental plan for reclamation adopted by the
54 board of supervisors pursuant to section 245.105. After the making of the
55 readjustment, the limitation of ten percent of the benefits assessed for the annual
56 maintenance tax which may be levied shall apply to the amount of benefits as
57 readjusted, and the limitation of the tax which may be levied for payment of the
58 costs of the completion of the proposed works and improvements as shown in the
59 aforesaid supplemental plan for reclamation shall apply to the amount of the
60 benefits readjusted.

61 5. There shall be no such readjustment of benefits [oftener] **more often**
62 than once in a year. The lists of land and other property, with the readjusted
63 assessed benefits and the decree and judgment of the court, shall be filed in the
64 office of the county recorder as provided in section 245.130.

 246.305. 1. In any levee **or drainage** district formed pursuant to the
2 laws of this state having assessed valuation of real property of twenty-five million
3 dollars or greater, which is located in whole or in part in a county with a charter
4 form of government and with more than one million inhabitants according to the
5 last decennial census, the board of supervisors may by order, resolution or
6 ordinance, following a public hearing thereon called upon notice as provided in
7 section 245.060, RSMo, adopt the following alternative procedure with respect to
8 voting rights: voting by landowners of the levee **or drainage** district shall be
9 determined on the basis of the assessed benefits of the property owned and the
10 owner of each piece of property shall receive one vote per ten thousand dollars of
11 assessed benefits, rounded to the next lowest amount in cases where assessed
12 benefits do not evenly tally. In cases where the assessed benefits of a piece of
13 property are below ten thousand dollars, the owner shall be entitled to one vote.

14 2. In any levee district formed under the laws of this state, the board of
15 supervisors may, by order, resolution, or ordinance, following a public hearing
16 thereon called upon notice as provided in section 245.060, RSMo, adopt the
17 procedure in this subsection with respect to the apportionment of installment
18 taxes. After the making of a readjustment of the assessment of benefits, **partial**
19 **or otherwise**, pursuant to section 245.197, RSMo, then the board of supervisors

20 shall reapportion and levy on each tract of land or other property in the district
21 **identified in the petition** the taxes imposed under section 245.180, 245.190 or
22 245.198, RSMo, in proportion to the benefits assessed as readjusted and not in
23 excess thereof. In case bonds have been issued as provided in sections 245.010
24 to 245.280, RSMo, then the amount of interest which will accrue on such bonds
25 shall be included and added to said taxes as reapportioned and levied based upon
26 the benefits assessed as readjusted. The secretary of the board of supervisors, as
27 soon as said tax has been reapportioned, shall, at the expense of the district,
28 prepare a list of all taxes as reapportioned and levied, in the form of a well-bound
29 book, which book shall be endorsed and named "Readjusted Levee Tax Record of
30 District", which endorsement shall also be printed or written at the
31 top of each page of said book, and shall be signed and certified by the president
32 and secretary of the board of supervisors, attested by the seal of the district, and
33 the same shall thereafter become a permanent record in the office of the
34 secretary. The board of supervisors shall each year thereafter determine, order
35 and levy the amount of the annual installment of the total taxes levied under
36 section 245.180, 245.190 or 245.198, RSMo, based upon such reapportionment,
37 which shall in all other respects be due and collected as provided in section
38 245.185, RSMo.

39 **3. In any drainage district formed under the laws of this state,**
40 **the board of supervisors may, by order, resolution, or ordinance,**
41 **following a public hearing thereon called upon notice as provided in**
42 **section 242.150, RSMo, adopt the procedure in this subsection with**
43 **respect to the apportionment of installment taxes. After the making of**
44 **a readjustment of the assessment of benefits, partial or otherwise,**
45 **under section 242.500, RSMo, then the board of supervisors shall**
46 **reapportion and levy on each tract of land or other property in the**
47 **district identified in the petition the taxes imposed under section**
48 **242.450, 242.470, or 242.502, RSMo, in proportion to the benefits**
49 **assessed as readjusted and not in excess thereof. In case bonds have**
50 **been issued as provided in chapter 242, RSMo, then the amount of**
51 **interest which will accrue on such bonds shall be included and added**
52 **to such taxes as reapportioned and levied based upon the benefits**
53 **assessed as readjusted. As soon as the tax has been reapportioned, the**
54 **secretary of the board of supervisors shall, at the expense of the**
55 **district, prepare a list of all taxes as reapportioned and levied, in the**

56 form of a well-bound book, which book shall be endorsed and named
57 "Readjusted Drainage Tax Record of District", which
58 endorsement shall also be printed or written at the top of each page of
59 the book, and shall be signed and certified by the president and
60 secretary of the board of supervisors, attested by the seal of the
61 district, and shall thereafter become a permanent record in the office
62 of the secretary. The board of supervisors shall each year thereafter
63 determine, order, and levy the amount of the annual installment of the
64 total taxes levied under section 242.450, 242.470, or 242.502, RSMo,
65 based upon such reapportionment, which shall in all other respects be
66 due and collected as provided in section 242.460, RSMo.

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Bill

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