

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 867
98TH GENERAL ASSEMBLY

5606H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 72.418, 99.845, 137.115, 137.565, 233.180, 233.295, and 347.048, RSMo, and to enact in lieu thereof eight new sections relating to political subdivisions.

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

Section A. Sections 72.418, 99.845, 137.115, 137.565, 233.180, 233.295, and 347.048, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as sections 72.418, 99.845, 137.115, 137.565, 233.180, 233.295, 321.553, and 347.048, to read as follows:

72.418. 1. Notwithstanding any other provision of law to the contrary, no new city created pursuant to sections 72.400 to 72.423 shall establish a municipal fire department to provide fire protection services, including emergency medical services, if such city formerly consisted of unincorporated areas in the county or municipalities in the county, or both, which are provided fire protection services and emergency medical services by one or more fire protection districts. Such fire protection districts shall continue to provide services to the area comprising the new city and may levy and collect taxes the same as such districts had prior to the creation of such new city.

2. Fire protection districts serving the area included within any annexation by a city having a fire department, including simplified boundary changes, shall continue to provide fire protection services, including emergency medical services to such area.

3. Notwithstanding any other provision of law to the contrary, beginning January 1, 2017, any fire protection districts serving the area included within any annexation by a city having a fire department, including simplified boundary changes, which annexation is not completed by August 28, 2016, shall continue to levy and collect taxes the same as such districts had prior to the annexation. The annexing city shall not levy or collect any property taxes on the annexed property relating to fire protection services.

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.

18 **4. Notwithstanding any other provision of law to the contrary, for any fire**
19 **protection districts serving the area included within any annexation by a city having a fire**
20 **department, including simplified boundary changes, which annexation has been completed**
21 **by August 28, 2016:**

22 **(1) Beginning January 1, 2017:**

23 **(a)** The annexing city shall pay annually to the fire protection district an amount equal
24 to **ninety percent of** that which the fire protection district would have levied on all taxable
25 property within the annexed area]. Such annexed area shall not be subject to taxation for any
26 purpose thereafter by the fire protection district except for bonded indebtedness by the fire
27 protection district which existed prior to the annexation. The amount to be paid annually by the
28 municipality to the fire protection district pursuant hereto shall be a sum equal to the annual
29 assessed value multiplied by the annual tax rate as certified by the fire protection district to the
30 municipality], including any portion of the tax created for emergency medical service provided
31 by the district[, per one hundred dollars of assessed value in such area]. The tax rate so
32 computed shall include any tax on bonded indebtedness incurred subsequent to such annexation,
33 but shall not include any portion of the tax rate for bonded indebtedness incurred prior to such
34 annexation. **The annexing city shall not levy or collect any property taxes on the annexed**
35 **property relating to fire protection services.**

36 **(b)** The annexed area shall be subject to taxation by the fire protection district for
37 **ten percent of the sum equal to the annual assessed value multiplied by the annual tax rate**
38 **as certified by the fire protection district to the municipality, including any portion of the**
39 **tax created for emergency medical service provided by the district, per one hundred dollars**
40 **of assessed value in such area. The tax rate so computed shall include any tax on bonded**
41 **indebtedness incurred subsequent to such annexation. Additionally, the annexed area shall**
42 **be subject to taxation by the fire protection district for bonded indebtedness by the fire**
43 **protection district which existed prior to the annexation.**

44 **(2) Beginning January 1, 2018:**

45 **(a)** The annexing city shall pay annually to the fire protection district an amount
46 equal to **eighty percent of** that which the fire protection district would have levied on all
47 taxable property within the annexed area, including any portion of the tax created for
48 emergency medical service provided by the district. The tax rate so computed shall include
49 any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
50 include any portion of the tax rate for bonded indebtedness incurred prior to such
51 annexation. **The annexing city shall not levy or collect any property taxes on the annexed**
52 **property relating to fire protection services.**

53 **(b) The annexed area shall be subject to taxation by the fire protection district for**
54 **twenty percent of the sum equal to the annual assessed value multiplied by the annual tax**
55 **rate as certified by the fire protection district to the municipality, including any portion**
56 **of the tax created for emergency medical service provided by the district, per one hundred**
57 **dollars of assessed value in such area. The tax rate so computed shall include any tax on**
58 **bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed**
59 **area shall be subject to taxation by the fire protection district for bonded indebtedness by**
60 **the fire protection district which existed prior to the annexation.**

61 **(3) Beginning January 1, 2019:**

62 **(a) The annexing city shall pay annually to the fire protection district an amount**
63 **equal to seventy percent of that which the fire protection district would have levied on all**
64 **taxable property within the annexed area, including any portion of the tax created for**
65 **emergency medical service provided by the district. The tax rate so computed shall include**
66 **any tax on bonded indebtedness incurred subsequent to such annexation, but shall not**
67 **include any portion of the tax rate for bonded indebtedness incurred prior to such**
68 **annexation. The annexing city shall not levy or collect any property taxes on the annexed**
69 **property relating to fire protection services.**

70 **(b) The annexed area shall be subject to taxation by the fire protection district for**
71 **thirty percent of the sum equal to the annual assessed value multiplied by the annual tax**
72 **rate as certified by the fire protection district to the municipality, including any portion**
73 **of the tax created for emergency medical service provided by the district, per one hundred**
74 **dollars of assessed value in such area. The tax rate so computed shall include any tax on**
75 **bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed**
76 **area shall be subject to taxation by the fire protection district for bonded indebtedness by**
77 **the fire protection district which existed prior to the annexation.**

78 **(4) Beginning January 1, 2020:**

79 **(a) The annexing city shall pay annually to the fire protection district an amount**
80 **equal to sixty percent of that which the fire protection district would have levied on all**
81 **taxable property within the annexed area, including any portion of the tax created for**
82 **emergency medical service provided by the district. The tax rate so computed shall include**
83 **any tax on bonded indebtedness incurred subsequent to such annexation, but shall not**
84 **include any portion of the tax rate for bonded indebtedness incurred prior to such**
85 **annexation. The annexing city shall not levy or collect any property taxes on the annexed**
86 **property relating to fire protection services.**

87 **(b) The annexed area shall be subject to taxation by the fire protection district for**
88 **forty percent of the sum equal to the annual assessed value multiplied by the annual tax**

89 rate as certified by the fire protection district to the municipality, including any portion
90 of the tax created for emergency medical service provided by the district, per one hundred
91 dollars of assessed value in such area. The tax rate so computed shall include any tax on
92 bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed
93 area shall be subject to taxation by the fire protection district for bonded indebtedness by
94 the fire protection district which existed prior to the annexation.

95 (5) Beginning January 1, 2021:

96 (a) The annexing city shall pay annually to the fire protection district an amount
97 equal to fifty percent of that which the fire protection district would have levied on all
98 taxable property within the annexed area, including any portion of the tax created for
99 emergency medical service provided by the district. The tax rate so computed shall include
100 any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
101 include any portion of the tax rate for bonded indebtedness incurred prior to such
102 annexation. The annexing city shall not levy or collect any property taxes on the annexed
103 property relating to fire protection services.

104 (b) The annexed area shall be subject to taxation by the fire protection district for
105 fifty percent of the sum equal to the annual assessed value multiplied by the annual tax rate
106 as certified by the fire protection district to the municipality, including any portion of the
107 tax created for emergency medical service provided by the district, per one hundred dollars
108 of assessed value in such area. The tax rate so computed shall include any tax on bonded
109 indebtedness incurred subsequent to such annexation. Additionally, the annexed area shall
110 be subject to taxation by the fire protection district for bonded indebtedness by the fire
111 protection district which existed prior to the annexation.

112 (6) Beginning January 1, 2022:

113 (a) The annexing city shall pay annually to the fire protection district an amount
114 equal to forty percent of that which the fire protection district would have levied on all
115 taxable property within the annexed area, including any portion of the tax created for
116 emergency medical service provided by the district. The tax rate so computed shall include
117 any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
118 include any portion of the tax rate for bonded indebtedness incurred prior to such
119 annexation. The annexing city shall not levy or collect any property taxes on the annexed
120 property relating to fire protection services.

121 (b) The annexed area shall be subject to taxation by the fire protection district for
122 sixty percent of the sum equal to the annual assessed value multiplied by the annual tax
123 rate as certified by the fire protection district to the municipality, including any portion
124 of the tax created for emergency medical service provided by the district, per one hundred

125 dollars of assessed value in such area. The tax rate so computed shall include any tax on
126 bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed
127 area shall be subject to taxation by the fire protection district for bonded indebtedness by
128 the fire protection district which existed prior to the annexation.

129 (7) Beginning January 1, 2023:

130 (a) The annexing city shall pay annually to the fire protection district an amount
131 equal to thirty percent of that which the fire protection district would have levied on all
132 taxable property within the annexed area, including any portion of the tax created for
133 emergency medical service provided by the district. The tax rate so computed shall include
134 any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
135 include any portion of the tax rate for bonded indebtedness incurred prior to such
136 annexation. The annexing city shall not levy or collect any property taxes on the annexed
137 property relating to fire protection services.

138 (b) The annexed area shall be subject to taxation by the fire protection district for
139 seventy percent of the sum equal to the annual assessed value multiplied by the annual tax
140 rate as certified by the fire protection district to the municipality, including any portion
141 of the tax created for emergency medical service provided by the district, per one hundred
142 dollars of assessed value in such area. The tax rate so computed shall include any tax on
143 bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed
144 area shall be subject to taxation by the fire protection district for bonded indebtedness by
145 the fire protection district which existed prior to the annexation.

146 (8) Beginning January 1, 2024:

147 (a) The annexing city shall pay annually to the fire protection district an amount
148 equal to twenty percent of that which the fire protection district would have levied on all
149 taxable property within the annexed area, including any portion of the tax created for
150 emergency medical service provided by the district. The tax rate so computed shall include
151 any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
152 include any portion of the tax rate for bonded indebtedness incurred prior to such
153 annexation. The annexing city shall not levy or collect any property taxes on the annexed
154 property relating to fire protection services.

155 (b) The annexed area shall be subject to taxation by the fire protection district for
156 eighty percent of the sum equal to the annual assessed value multiplied by the annual tax
157 rate as certified by the fire protection district to the municipality, including any portion
158 of the tax created for emergency medical service provided by the district, per one hundred
159 dollars of assessed value in such area. The tax rate so computed shall include any tax on
160 bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed

161 area shall be subject to taxation by the fire protection district for bonded indebtedness by
162 the fire protection district which existed prior to the annexation.

163 (9) Beginning January 1, 2025:

164 (a) The annexing city shall pay annually to the fire protection district an amount
165 equal to ten percent of that which the fire protection district would have levied on all
166 taxable

167 property within the annexed area, including any portion of the tax created for emergency
168 medical service provided by the district. The tax rate so computed shall include any tax
169 on bonded indebtedness incurred subsequent to such annexation, but shall not include any
170 portion of the tax rate for bonded indebtedness incurred prior to such annexation. The
171 annexing city shall not levy or collect any property taxes on the annexed property relating
172 to fire protection services.

173 (b) The annexed area shall be subject to taxation by the fire protection district for
174 ninety percent of the sum equal to the annual assessed value multiplied by the annual tax
175 rate as certified by the fire protection district to the municipality, including any portion
176 of the tax created for emergency medical service provided by the district, per one hundred
177 dollars of assessed value in such area. The tax rate so computed shall include any tax on
178 bonded indebtedness incurred subsequent to such annexation. Additionally, the annexed
179 area shall be subject to taxation by the fire protection district for bonded indebtedness by
180 the fire protection district which existed prior to the annexation.

181 (10) Beginning January 1, 2026, and thereafter, the annexed area shall be subject
182 to taxation by the fire protection district for all taxes levied, including bonded indebtedness
183 prior to and after annexation. The annexing city shall not levy or collect any property
184 taxes on the annexed property relating to fire protection services.

185 5. Notwithstanding any other provision of law to the contrary, the residents of an area
186 annexed on or after May 26, 1994, may vote in all fire protection district elections and may be
187 elected to the fire protection district board of directors.

188 [3.] 6. The fire protection district may approve or reject any proposal for the provision
189 of fire protection and emergency medical services by a city.

190 7. Notwithstanding any other provision of this section, in the event that any legal
191 action to challenge the validity of this section is filed in any court of competent jurisdiction,
192 any party to which section 72.418 applies prior to the effective date of this section shall
193 continue to pay all obligations as imposed under section 72.418 prior to the effective date
194 of this section during the pendency of the legal action.

99.845. 1. A municipality, either at the time a redevelopment project is approved or, in
2 the event a municipality has undertaken acts establishing a redevelopment plan and

3 redevelopment project and has designated a redevelopment area after the passage and approval
4 of sections 99.800 to 99.865 but prior to August 13, 1982, which acts are in conformance with
5 the procedures of sections 99.800 to 99.865, may adopt tax increment allocation financing by
6 passing an ordinance providing that after the total equalized assessed valuation of the taxable real
7 property in a redevelopment project exceeds the certified total initial equalized assessed
8 valuation of the taxable real property in the redevelopment project, the ad valorem taxes, and
9 payments in lieu of taxes, if any, arising from the levies upon taxable real property in such
10 redevelopment project by taxing districts and tax rates determined in the manner provided in
11 subsection 2 of section 99.855 each year after the effective date of the ordinance until
12 redevelopment costs have been paid shall be divided as follows:

13 (1) That portion of taxes, penalties and interest levied upon each taxable lot, block, tract,
14 or parcel of real property which is attributable to the initial equalized assessed value of each such
15 taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment
16 project shall be allocated to and, when collected, shall be paid by the county collector to the
17 respective affected taxing districts in the manner required by law in the absence of the adoption
18 of tax increment allocation financing;

19 (2) (a) Payments in lieu of taxes attributable to the increase in the current equalized
20 assessed valuation of each taxable lot, block, tract, or parcel of real property in the area selected
21 for the redevelopment project and any applicable penalty and interest over and above the initial
22 equalized assessed value of each such unit of property in the area selected for the redevelopment
23 project shall be allocated to and, when collected, shall be paid to the municipal treasurer who
24 shall deposit such payment in lieu of taxes into a special fund called the "Special Allocation
25 Fund" of the municipality for the purpose of paying redevelopment costs and obligations
26 incurred in the payment thereof. Beginning August 28, 2014, if the voters in a taxing district
27 vote to approve an increase in such taxing district's levy rate for ad valorem tax on real property,
28 any additional revenues generated within an existing redevelopment project area that are directly
29 attributable to the newly voter-approved incremental increase in such taxing district's levy rate
30 shall not be considered payments in lieu of taxes subject to deposit into a special allocation fund
31 without the consent of such taxing district. Revenues will be considered directly attributable to
32 the newly voter-approved incremental increase to the extent that they are generated from the
33 difference between the taxing district's actual levy rate currently imposed and the maximum
34 voter-approved levy rate at the time that the redevelopment project was adopted. Payments in
35 lieu of taxes which are due and owing shall constitute a lien against the real estate of the
36 redevelopment project from which they are derived and shall be collected in the same manner
37 as the real property tax, including the assessment of penalties and interest where applicable. The
38 municipality may, in the ordinance, pledge the funds in the special allocation fund for the

39 payment of such costs and obligations and provide for the collection of payments in lieu of taxes,
40 the lien of which may be foreclosed in the same manner as a special assessment lien as provided
41 in section 88.861. No part of the current equalized assessed valuation of each lot, block, tract,
42 or parcel of property in the area selected for the redevelopment project attributable to any
43 increase above the total initial equalized assessed value of such properties shall be used in
44 calculating the general state school aid formula provided for in section 163.031 until such time
45 as all redevelopment costs have been paid as provided for in this section and section 99.850.

46 (b) Notwithstanding any provisions of this section to the contrary, for purposes of
47 determining the limitation on indebtedness of local government pursuant to Article VI, Section
48 26(b) of the Missouri Constitution, the current equalized assessed value of the property in an area
49 selected for redevelopment attributable to the increase above the total initial equalized assessed
50 valuation shall be included in the value of taxable tangible property as shown on the last
51 completed assessment for state or county purposes.

52 (c) The county assessor shall include the current assessed value of all property within
53 the taxing district in the aggregate valuation of assessed property entered upon the assessor's
54 book and verified pursuant to section 137.245, and such value shall be utilized for the purpose
55 of the debt limitation on local government pursuant to Article VI, Section 26(b) of the Missouri
56 Constitution;

57 (3) For purposes of this section, "levies upon taxable real property in such redevelopment
58 project by taxing districts" shall not include the blind pension fund tax levied under the authority
59 of Article III, Section 38(b) of the Missouri Constitution, or the merchants' and manufacturers'
60 inventory replacement tax levied under the authority of subsection 2 of Section 6 of Article X
61 of the Missouri Constitution, except in redevelopment project areas in which tax increment
62 financing has been adopted by ordinance pursuant to a plan approved by vote of the governing
63 body of the municipality taken after August 13, 1982, and before January 1, 1998.

64 2. In addition to the payments in lieu of taxes described in subdivision (2) of subsection
65 1 of this section, for redevelopment plans and projects adopted or redevelopment projects
66 approved by ordinance after July 12, 1990, and prior to August 31, 1991, fifty percent of the total
67 additional revenue from taxes, penalties and interest imposed by the municipality, or other taxing
68 districts, which are generated by economic activities within the area of the redevelopment project
69 over the amount of such taxes generated by economic activities within the area of the
70 redevelopment project in the calendar year prior to the adoption of the redevelopment project by
71 ordinance, while tax increment financing remains in effect, but excluding taxes imposed on sales
72 or charges for sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant
73 to section 70.500, licenses, fees or special assessments other than payments in lieu of taxes and
74 any penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant to section

75 94.660, for the purpose of public transportation, shall be allocated to, and paid by the local
76 political subdivision collecting officer to the treasurer or other designated financial officer of the
77 municipality, who shall deposit such funds in a separate segregated account within the special
78 allocation fund. Any provision of an agreement, contract or covenant entered into prior to July
79 12, 1990, between a municipality and any other political subdivision which provides for an
80 appropriation of other municipal revenues to the special allocation fund shall be and remain
81 enforceable.

82 3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection
83 1 of this section, for redevelopment plans and projects adopted or redevelopment projects
84 approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from
85 taxes, penalties and interest which are imposed by the municipality or other taxing districts, and
86 which are generated by economic activities within the area of the redevelopment project over the
87 amount of such taxes generated by economic activities within the area of the redevelopment
88 project in the calendar year prior to the adoption of the redevelopment project by ordinance,
89 while tax increment financing remains in effect, but excluding personal property taxes, taxes
90 imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels,
91 taxes levied pursuant to section 70.500, taxes levied for the purpose of public transportation
92 pursuant to section 94.660, taxes imposed on sales pursuant to subsection 2 of section 67.1712
93 for the purpose of operating and maintaining a metropolitan park and recreation district, licenses,
94 fees or special assessments other than payments in lieu of taxes and penalties and interest
95 thereon, any sales tax imposed by a county with a charter form of government and with more
96 than six hundred thousand but fewer than seven hundred thousand inhabitants, for the purpose
97 of sports stadium improvement or levied by such county under section 238.410 for the purpose
98 of the county transit authority operating transportation facilities, or for redevelopment plans and
99 projects adopted or redevelopment projects approved by ordinance after August 28, 2013, taxes
100 imposed on sales under and pursuant to section 67.700 or 650.399 for the purpose of emergency
101 communication systems, shall be allocated to, and paid by the local political subdivision
102 collecting officer to the treasurer or other designated financial officer of the municipality, who
103 shall deposit such funds in a separate segregated account within the special allocation fund.
104 Beginning August 28, 2014, if the voters in a taxing district vote to approve an increase in such
105 taxing district's sales tax or use tax, other than the renewal of an expiring sales or use tax, any
106 additional revenues generated within an existing redevelopment project area that are directly
107 attributable to the newly voter-approved incremental increase in such taxing district's levy rate
108 shall not be considered economic activity taxes subject to deposit into a special allocation fund
109 without the consent of such taxing district.

110 4. Beginning January 1, 1998, for redevelopment plans and projects adopted or
111 redevelopment projects approved by ordinance and which have complied with subsections 4 to
112 12 of this section, in addition to the payments in lieu of taxes and economic activity taxes
113 described in subsections 1, 2 and 3 of this section, up to fifty percent of the new state revenues,
114 as defined in subsection 8 of this section, estimated for the businesses within the project area and
115 identified by the municipality in the application required by subsection 10 of this section, over
116 and above the amount of such taxes reported by businesses within the project area as identified
117 by the municipality in their application prior to the approval of the redevelopment project by
118 ordinance, while tax increment financing remains in effect, may be available for appropriation
119 by the general assembly as provided in subsection 10 of this section to the department of
120 economic development supplemental tax increment financing fund, from the general revenue
121 fund, for distribution to the treasurer or other designated financial officer of the municipality
122 with approved plans or projects.

123 5. The treasurer or other designated financial officer of the municipality with approved
124 plans or projects shall deposit such funds in a separate segregated account within the special
125 allocation fund established pursuant to section 99.805.

126 6. No transfer from the general revenue fund to the Missouri supplemental tax increment
127 financing fund shall be made unless an appropriation is made from the general revenue fund for
128 that purpose. No municipality shall commit any state revenues prior to an appropriation being
129 made for that project. For all redevelopment plans or projects adopted or approved after
130 December 23, 1997, appropriations from the new state revenues shall not be distributed from the
131 Missouri supplemental tax increment financing fund into the special allocation fund unless the
132 municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes
133 and fifty percent of economic activity taxes generated by the project shall be used for eligible
134 redevelopment project costs while tax increment financing remains in effect. This account shall
135 be separate from the account into which payments in lieu of taxes are deposited, and separate
136 from the account into which economic activity taxes are deposited.

137 7. In order for the redevelopment plan or project to be eligible to receive the revenue
138 described in subsection 4 of this section, the municipality shall comply with the requirements of
139 subsection 10 of this section prior to the time the project or plan is adopted or approved by
140 ordinance. The director of the department of economic development and the commissioner of
141 the office of administration may waive the requirement that the municipality's application be
142 submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or
143 project's approval by ordinance.

144 8. For purposes of this section, "new state revenues" means:

145 (1) The incremental increase in the general revenue portion of state sales tax revenues
146 received pursuant to section 144.020, excluding sales taxes that are constitutionally dedicated,
147 taxes deposited to the school district trust fund in accordance with section 144.701, sales and use
148 taxes on motor vehicles, trailers, boats and outboard motors and future sales taxes earmarked by
149 law. In no event shall the incremental increase include any amounts attributable to retail sales
150 unless the municipality or authority has proven to the Missouri development finance board and
151 the department of economic development and such entities have made a finding that the sales
152 tax increment attributable to retail sales is from new sources which did not exist in the state
153 during the baseline year. The incremental increase in the general revenue portion of state sales
154 tax revenues for an existing or relocated facility shall be the amount that current state sales tax
155 revenue exceeds the state sales tax revenue in the base year as stated in the redevelopment plan
156 as provided in subsection 10 of this section; or

157 (2) The state income tax withheld on behalf of new employees by the employer pursuant
158 to section 143.221 at the business located within the project as identified by the municipality.
159 The state income tax withholding allowed by this section shall be the municipality's estimate of
160 the amount of state income tax withheld by the employer within the redevelopment area for new
161 employees who fill new jobs directly created by the tax increment financing project.

162 9. Subsection 4 of this section shall apply only to the following:

163 (1) Blighted areas located in enterprise zones, pursuant to sections 135.200 to 135.256,
164 blighted areas located in federal empowerment zones, or to blighted areas located in central
165 business districts or urban core areas of cities which districts or urban core areas at the time of
166 approval of the project by ordinance, provided that the enterprise zones, federal empowerment
167 zones or blighted areas contained one or more buildings at least fifty years old; and

168 (a) Suffered from generally declining population or property taxes over the twenty-year
169 period immediately preceding the area's designation as a project area by ordinance; or

170 (b) Was a historic hotel located in a county of the first classification without a charter
171 form of government with a population according to the most recent federal decennial census in
172 excess of one hundred fifty thousand and containing a portion of a city with a population
173 according to the most recent federal decennial census in excess of three hundred fifty thousand;

174 (2) Blighted areas consisting solely of the site of a former automobile manufacturing
175 plant located in any county with a charter form of government and with more than nine hundred
176 fifty thousand inhabitants. For the purposes of this section, "former automobile manufacturing
177 plant" means a redevelopment area containing a minimum of one hundred acres, and such
178 redevelopment area was previously used primarily for the manufacture of automobiles but ceased
179 such manufacturing after the 2007 calendar year; or

180 (3) Blighted areas consisting solely of the site of a former insurance company national
181 service center containing a minimum of one hundred acres located in any county with a charter
182 form of government and with more than nine hundred fifty thousand inhabitants.

183 10. The initial appropriation of up to fifty percent of the new state revenues authorized
184 pursuant to subsection 4 of this section shall not be made to or distributed by the department of
185 economic development to a municipality until all of the following conditions have been satisfied:

186 (1) The director of the department of economic development or his or her designee and
187 the commissioner of the office of administration or his or her designee have approved a tax
188 increment financing application made by the municipality for the appropriation of the new state
189 revenues. The municipality shall include in the application the following items in addition to
190 the items in section 99.810:

191 (a) The tax increment financing district or redevelopment area, including the businesses
192 identified within the redevelopment area;

193 (b) The base year of state sales tax revenues or the base year of state income tax withheld
194 on behalf of existing employees, reported by existing businesses within the project area prior to
195 approval of the redevelopment project;

196 (c) The estimate of the incremental increase in the general revenue portion of state sales
197 tax revenue or the estimate for the state income tax withheld by the employer on behalf of new
198 employees expected to fill new jobs created within the redevelopment area after redevelopment;

199 (d) The official statement of any bond issue pursuant to this subsection after December
200 23, 1997;

201 (e) An affidavit that is signed by the developer or developers attesting that the provisions
202 of subdivision (1) of subsection 1 of section 99.810 have been met and specifying that the
203 redevelopment area would not be reasonably anticipated to be developed without the
204 appropriation of the new state revenues;

205 (f) The cost-benefit analysis required by section 99.810 includes a study of the fiscal
206 impact on the state of Missouri;

207 (g) The statement of election between the use of the incremental increase of the general
208 revenue portion of the state sales tax revenues or the state income tax withheld by employers on
209 behalf of new employees who fill new jobs created in the redevelopment area;

210 (h) The name, street and mailing address, and phone number of the mayor or chief
211 executive officer of the municipality;

212 (i) The street address of the development site;

213 (j) The three-digit North American Industry Classification System number or numbers
214 characterizing the development project;

215 (k) The estimated development project costs;

- 216 (l) The anticipated sources of funds to pay such development project costs;
- 217 (m) Evidence of the commitments to finance such development project costs;
- 218 (n) The anticipated type and term of the sources of funds to pay such development
219 project costs;
- 220 (o) The anticipated type and terms of the obligations to be issued;
- 221 (p) The most recent equalized assessed valuation of the property within the development
222 project area;
- 223 (q) An estimate as to the equalized assessed valuation after the development project area
224 is developed in accordance with a development plan;
- 225 (r) The general land uses to apply in the development area;
- 226 (s) The total number of individuals employed in the development area, broken down by
227 full-time, part-time, and temporary positions;
- 228 (t) The total number of full-time equivalent positions in the development area;
- 229 (u) The current gross wages, state income tax withholdings, and federal income tax
230 withholdings for individuals employed in the development area;
- 231 (v) The total number of individuals employed in this state by the corporate parent of any
232 business benefitting from public expenditures in the development area, and all subsidiaries
233 thereof, as of December thirty-first of the prior fiscal year, broken down by full-time, part-time,
234 and temporary positions;
- 235 (w) The number of new jobs to be created by any business benefitting from public
236 expenditures in the development area, broken down by full-time, part-time, and temporary
237 positions;
- 238 (x) The average hourly wage to be paid to all current and new employees at the project
239 site, broken down by full-time, part-time, and temporary positions;
- 240 (y) For project sites located in a metropolitan statistical area, as defined by the federal
241 Office of Management and Budget, the average hourly wage paid to nonmanagerial employees
242 in this state for the industries involved at the project, as established by the United States Bureau
243 of Labor Statistics;
- 244 (z) For project sites located outside of metropolitan statistical areas, the average weekly
245 wage paid to nonmanagerial employees in the county for industries involved at the project, as
246 established by the United States Department of Commerce;
- 247 (aa) A list of other community and economic benefits to result from the project;
- 248 (bb) A list of all development subsidies that any business benefitting from public
249 expenditures in the development area has previously received for the project, and the name of
250 any other granting body from which such subsidies are sought;

251 (cc) A list of all other public investments made or to be made by this state or units of
252 local government to support infrastructure or other needs generated by the project for which the
253 funding pursuant to this section is being sought;

254 (dd) A statement as to whether the development project may reduce employment at any
255 other site, within or without the state, resulting from automation, merger, acquisition, corporate
256 restructuring, relocation, or other business activity;

257 (ee) A statement as to whether or not the project involves the relocation of work from
258 another address and if so, the number of jobs to be relocated and the address from which they
259 are to be relocated;

260 (ff) A list of competing businesses in the county containing the development area and
261 in each contiguous county;

262 (gg) A market study for the development area;

263 (hh) A certification by the chief officer of the applicant as to the accuracy of the
264 development plan;

265 (2) The methodologies used in the application for determining the base year and
266 determining the estimate of the incremental increase in the general revenue portion of the state
267 sales tax revenues or the state income tax withheld by employers on behalf of new employees
268 who fill new jobs created in the redevelopment area shall be approved by the director of the
269 department of economic development or his or her designee and the commissioner of the office
270 of administration or his or her designee. Upon approval of the application, the director of the
271 department of economic development or his or her designee and the commissioner of the office
272 of administration or his or her designee shall issue a certificate of approval. The department of
273 economic development may request the appropriation following application approval;

274 (3) The appropriation shall be either a portion of the estimate of the incremental increase
275 in the general revenue portion of state sales tax revenues in the redevelopment area or a portion
276 of the estimate of the state income tax withheld by the employer on behalf of new employees
277 who fill new jobs created in the redevelopment area as indicated in the municipality's application,
278 approved by the director of the department of economic development or his or her designee and
279 the commissioner of the office of administration or his or her designee. At no time shall the
280 annual amount of the new state revenues approved for disbursements from the Missouri
281 supplemental tax increment financing fund exceed thirty-two million dollars; provided, however,
282 that such thirty-two million dollar cap shall not apply to redevelopment plans or projects initially
283 listed by name in the applicable appropriations bill after August 28, 2015, which involve either:

284 (a) A former automobile manufacturing plant; or

285 (b) The retention of a federal employer employing over two thousand geospatial
286 intelligence jobs.

287 At no time shall the annual amount of the new state revenues for disbursements from the
288 Missouri supplemental tax increment financing fund for redevelopment plans and projects
289 eligible under the provisions of paragraph (a) of this subdivision exceed four million dollars in
290 the aggregate. At no time shall the annual amount of the new state revenues for disbursements
291 from the Missouri supplemental tax increment financing fund for redevelopment plans and
292 projects eligible under the provisions of paragraph (b) of this subdivision exceed twelve million
293 dollars in the aggregate. To the extent a redevelopment plan or project independently meets the
294 eligibility criteria set forth in both paragraphs (a) and (b) of this subdivision, then at no such time
295 shall the annual amount of new state revenues for disbursements from the Missouri supplemental
296 tax increment financing fund for such eligible redevelopment plan or project exceed twelve
297 million dollars in the aggregate;

298 (4) Redevelopment plans and projects receiving new state revenues shall have a duration
299 of up to fifteen years, unless prior approval for a longer term is given by the director of the
300 department of economic development or his or her designee and the commissioner of the office
301 of administration or his or her designee; except that, in no case shall the duration exceed twenty-
302 three years.

303 11. In addition to the areas authorized in subsection 9 of this section, the funding
304 authorized pursuant to subsection 4 of this section shall also be available in a federally approved
305 levee district, where construction of a levee begins after December 23, 1997, and which is
306 contained within a county of the first classification without a charter form of government with
307 a population between fifty thousand and one hundred thousand inhabitants which contains all
308 or part of a city with a population in excess of four hundred thousand or more inhabitants.

309 12. There is hereby established within the state treasury a special fund to be known as
310 the "Missouri Supplemental Tax Increment Financing Fund", to be administered by the
311 department of economic development. The department shall annually distribute from the
312 Missouri supplemental tax increment financing fund the amount of the new state revenues as
313 appropriated as provided in the provisions of subsection 4 of this section if and only if the
314 conditions of subsection 10 of this section are met. The fund shall also consist of any gifts,
315 contributions, grants or bequests received from federal, private or other sources. Moneys in the
316 Missouri supplemental tax increment financing fund shall be disbursed per project pursuant to
317 state appropriations.

318 13. Redevelopment project costs may include, at the prerogative of the state, the portion
319 of salaries and expenses of the department of economic development and the department of
320 revenue reasonably allocable to each redevelopment project approved for disbursements from
321 the Missouri supplemental tax increment financing fund for the ongoing administrative functions
322 associated with such redevelopment project. Such amounts shall be recovered from new state

323 revenues deposited into the Missouri supplemental tax increment financing fund created under
324 this section.

325 14. For redevelopment plans or projects approved by ordinance that result in net new
326 jobs from the relocation of a national headquarters from another state to the area of the
327 redevelopment project, the economic activity taxes and new state tax revenues shall not be based
328 on a calculation of the incremental increase in taxes as compared to the base year or prior
329 calendar year for such redevelopment project, rather the incremental increase shall be the amount
330 of total taxes generated from the net new jobs brought in by the national headquarters from
331 another state. In no event shall this subsection be construed to allow a redevelopment project
332 to receive an appropriation in excess of up to fifty percent of the new state revenues.

333 **15. Notwithstanding any other provision of the law to the contrary, the adoption**
334 **of any tax increment financing authorized under sections 99.800 to 99.865 shall not**
335 **supersede, alter, or reduce in any way a property tax levied under section 205.971.**

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
2 deputies in all counties of this state including the city of St. Louis shall annually make a list of
3 all real and tangible personal property taxable in the assessor's city, county, town or district.
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor
5 shall annually assess all personal property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. The assessor shall annually assess all real
7 property, including any new construction and improvements to real property, and possessory
8 interests in real property at the percent of its true value in money set in subsection 5 of this
9 section. The true value in money of any possessory interest in real property in subclass (3),
10 where such real property is on or lies within the ultimate airport boundary as shown by a federal
11 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
12 certification and owned by a political subdivision, shall be the otherwise applicable true value
13 in money of any such possessory interest in real property, less the total dollar amount of costs
14 paid by a party, other than the political subdivision, towards any new construction or
15 improvements on such real property completed after January 1, 2008, and which are included in
16 the above-mentioned possessory interest, regardless of the year in which such costs were incurred
17 or whether such costs were considered in any prior year. The assessor shall annually assess all
18 real property in the following manner: new assessed values shall be determined as of January
19 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
20 values shall apply in the following even-numbered year, except for new construction and
21 property improvements which shall be valued as though they had been completed as of January
22 first of the preceding odd-numbered year. The assessor may call at the office, place of doing
23 business, or residence of each person required by this chapter to list property, and require the

24 person to make a correct statement of all taxable tangible personal property owned by the person
25 or under his or her care, charge or management, taxable in the county. On or before January first
26 of each even-numbered year, the assessor shall prepare and submit a two-year assessment
27 maintenance plan to the county governing body and the state tax commission for their respective
28 approval or modification. The county governing body shall approve and forward such plan or
29 its alternative to the plan to the state tax commission by February first. If the county governing
30 body fails to forward the plan or its alternative to the plan to the state tax commission by
31 February first, the assessor's plan shall be considered approved by the county governing body.
32 If the state tax commission fails to approve a plan and if the state tax commission and the
33 assessor and the governing body of the county involved are unable to resolve the differences, in
34 order to receive state cost-share funds outlined in section 137.750, the county or the assessor
35 shall petition the administrative hearing commission, by May first, to decide all matters in
36 dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter
37 may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by
38 the parties. The final decision of the administrative hearing commission shall be subject to
39 judicial review in the circuit court of the county involved. In the event a valuation of subclass
40 (1) real property within any county with a charter form of government, or within a city not within
41 a county, is made by a computer, computer-assisted method or a computer program, the burden
42 of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be
43 on the assessor at any hearing or appeal. In any such county, unless the assessor proves
44 otherwise, there shall be a presumption that the assessment was made by a computer, computer-
45 assisted method or a computer program. Such evidence shall include, but shall not be limited
46 to, the following:

47 (1) The findings of the assessor based on an appraisal of the property by generally
48 accepted appraisal techniques; and

49 (2) The purchase prices from sales of at least three comparable properties and the address
50 or location thereof. As used in this subdivision, the word "comparable" means that:

51 (a) Such sale was closed at a date relevant to the property valuation; and

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

57 2. Assessors in each county of this state and the city of St. Louis may send personal
58 property assessment forms through the mail.

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

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

64 (2) Livestock, twelve percent;

65 (3) Farm machinery, twelve percent;

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

70 (5) Poultry, twelve percent; and

71 (6) Tools and equipment used for pollution control and tools and equipment used in
72 retooling for the purpose of introducing new product lines or used for making improvements to
73 existing products by any company which is located in a state enterprise zone and which is
74 identified by any standard industrial classification number cited in subdivision [(6)] (5) of section
75 135.200, twenty-five percent.

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

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

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

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

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

86 6. Manufactured homes, as defined in section 700.010, which are actually used as
87 dwelling units shall be assessed at the same percentage of true value as residential real property
88 for the purpose of taxation. The percentage of assessment of true value for such manufactured
89 homes shall be the same as for residential real property. If the county collector cannot identify
90 or find the manufactured home when attempting to attach the manufactured home for payment
91 of taxes owed by the manufactured home owner, the county collector may request the county
92 commission to have the manufactured home removed from the tax books, and such request shall
93 be granted within thirty days after the request is made; however, the removal from the tax books
94 does not remove the tax lien on the manufactured home if it is later identified or found. For

95 purposes of this section, a manufactured home located in a manufactured home rental park, rental
96 community or on real estate not owned by the manufactured home owner shall be considered
97 personal property. For purposes of this section, a manufactured home located on real estate
98 owned by the manufactured home owner may be considered real property.

99 7. Each manufactured home assessed shall be considered a parcel for the purpose of
100 reimbursement pursuant to section 137.750, unless the manufactured home is real estate as
101 defined in subsection 7 of section 442.015 and assessed as a realty improvement to the existing
102 real estate parcel.

103 8. Any amount of tax due and owing based on the assessment of a manufactured home
104 shall be included on the personal property tax statement of the manufactured home owner unless
105 the manufactured home is real estate as defined in subsection 7 of section 442.015, in which case
106 the amount of tax due and owing on the assessment of the manufactured home as a realty
107 improvement to the existing real estate parcel shall be included on the real property tax statement
108 of the real estate owner.

109 9. The assessor of each county and each city not within a county shall use the trade-in
110 value published in the October issue of the National Automobile Dealers' Association Official
111 Used Car Guide, or its successor publication, as the recommended guide of information for
112 determining the true value of motor vehicles described in such publication. The assessor shall
113 not use a value that is greater than the average trade-in value in determining the true value of the
114 motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two
115 years old or newer from a vehicle's model year, the assessor may use a value other than average
116 without performing a physical inspection of the motor vehicle. In the absence of a listing for a
117 particular motor vehicle in such publication, the assessor shall use such information or
118 publications which in the assessor's judgment will fairly estimate the true value in money of the
119 motor vehicle.

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

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

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

137 13. The provisions of subsections 11 and 12 of this section shall only apply in any county
138 with a charter form of government with more than one million inhabitants.

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

146 15. Any county or city not within a county in this state may, by an affirmative vote of
147 the governing body of such county, opt out of the provisions of this section and sections 137.073,
148 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
149 second regular session and section 137.073 as modified by house committee substitute for senate
150 substitute for senate committee substitute for senate bill no. 960, ninety-second general
151 assembly, second regular session, for the next year of the general reassessment, prior to January
152 first of any year. No county or city not within a county shall exercise this opt-out provision after
153 implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as
154 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
155 section 137.073 as modified by house committee substitute for senate substitute for senate
156 committee substitute for senate bill no. 960, ninety-second general assembly, second regular
157 session, in a year of general reassessment. For the purposes of applying the provisions of this
158 subsection, a political subdivision contained within two or more counties where at least one of
159 such counties has opted out and at least one of such counties has not opted out shall calculate a
160 single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
161 assembly, second regular session. A governing body of a city not within a county or a county
162 that has opted out under the provisions of this subsection may choose to implement the
163 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
164 no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as
165 modified by house committee substitute for senate substitute for senate committee substitute for

166 senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
167 general reassessment, by an affirmative vote of the governing body prior to December thirty-first
168 of any year.

169 16. The governing body of any city of the third classification with more than twenty-six
170 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located
171 in any county that has exercised its authority to opt out under subsection 15 of this section may
172 levy separate and differing tax rates for real and personal property only if such city bills and
173 collects its own property taxes or satisfies the entire cost of the billing and collection of such
174 separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax
175 rate ceiling.

176 **17. Any portion of real property that is available as reserve for strip, surface, or**
177 **coal mining for minerals for purposes of excavation for future use or sale to others that has**
178 **not been bonded and permitted under chapter 444 shall be assessed based upon how the**
179 **real property is currently being used. Any information provided to a county assessor, state**
180 **tax commission, state agency, or political subdivision responsible for the administration**
181 **of tax policies shall, in the performance of its duties, make available all books, records, and**
182 **information requested, except such books, records, and information as are by law declared**
183 **confidential in nature, including individually identifiable information regarding a specific**
184 **taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property"**
185 **shall mean all real property that is in use or available as a reserve for strip, surface, or coal**
186 **mining for minerals for purposes of excavation for current or future use or sale to others**
187 **that has been bonded and permitted under chapter 444.**

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

233.180. 1. At the term of the county commission in which such order is made, or at any subsequent term thereafter, the county commission shall appoint three commissioners of the special road district, who shall be voters of the district and owners of land within the district, who shall hold their office until the second Tuesday in April thereafter. The voters of the district shall elect three commissioners of the special road district, one of whom shall serve one year, one for two years and one for three years, and on municipal election days each year thereafter they shall elect a commissioner of the special road district to take the place of the one whose term is about to expire, who shall serve three years.

2. No person shall be elected or appointed commissioner of the special road district who is not a voter of **the district or a registered voter from the county in which the district is located and an owner of land in** the district. Any vacancy caused by resignation, death, removal from the district of a commissioner of the special road district or sale of all land owned by [him] **the commissioner** in the district shall be filled for the unexpired term by appointment by the remaining commissioners of the special road district. All commissioners of the special road district shall qualify by taking, subscribing and filing with the county clerk the oath prescribed by the constitution of this state, and that they will faithfully, honestly and impartially discharge their duties as commissioners of the special road district according to law.

3. If for any reason the board of commissioners of the special road district herein mentioned shall fail to fill a vacancy or vacancies caused by the expiration of the term of any one or more of the commissioners of the special road district, then the county commission is hereby authorized and required to appoint a person to fill the vacancy.

233.295. 1. Whenever a petition, signed by the owners of a majority of the acres of land, within a road district organized under the provisions of sections 233.170 to 233.315 shall be filed with the county commission of any county in which such district is situated, setting forth the name of the district and the number of acres owned by each signer of such petition and the whole number of acres in such district, the county commission shall have power, if in its opinion the public good will be thereby advanced, to disincorporate such road district. No such road district shall be disincorporated until notice is published in at least one newspaper of general circulation in the county where the district is situated for four weeks successively prior to the hearing of such petition.

2. In any county with a population of at least thirty-two thousand inhabitants which adjoins a county of the first classification which contains a city with a population of one hundred thousand or more inhabitants that adjoins no other county of the first classification, whenever a petition signed by at least fifty registered voters residing within the district organized under the provisions of sections 233.170 to 233.315 is filed with the county clerk of the county in which the district is situated, setting forth the name of the district and requesting the disincorporation

16 of such district, the county clerk shall certify for election the following question to be voted upon
17 by the eligible voters of the district:

18 Shall the incorporated road district organized under the provisions
19 of sections 233.170 to 233.315, RSMo, be dissolved?

20 YES NO

21 If a majority of the persons voting on the question are in favor of the proposition, then the county
22 commission shall disincorporate the road district.

23 3. The petition filed pursuant to subsection 2 of this section shall be submitted to the
24 clerk of the county no later than eight weeks prior to the next countywide election at which the
25 question will be voted upon.

26 4. Notwithstanding other provisions of this section to the contrary, in any county of the
27 first classification with more than one hundred four thousand six hundred but less than one
28 hundred four thousand seven hundred inhabitants, any petition to disincorporate a road district
29 organized under sections 233.170 to 233.315 shall be presented to the county commission or
30 similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered
31 voters residing within the district, shall state the name of the district, and shall request the
32 disincorporation of the district. If a petition is submitted as authorized in this section, and it is
33 the opinion of the county commission that the public good will be advanced by the
34 disincorporation after providing notice and a hearing as required in this section, then the county
35 commission shall disincorporate the road district. This subsection shall not apply to any road
36 district located in two counties.

37 5. Notwithstanding other provisions of this section to the contrary, in any county of the
38 third classification without a township form of government and with more than thirty-four
39 thousand but fewer than thirty-four thousand one hundred inhabitants, any petition to
40 disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to
41 the county commission or similar authority. The petition shall be signed by the lesser of fifty or
42 a majority of the registered voters residing within the district, shall state the name of the district,
43 and shall request the disincorporation of the district. If a petition is submitted as authorized in
44 this section, and it is the opinion of the county commission that the public good will be advanced
45 by the disincorporation after providing notice and a hearing as required in this section, then the
46 county commission shall disincorporate the road district. This subsection shall not apply to any
47 road district located in two counties.

48 6. Notwithstanding other provisions of this section to the contrary, in any county of the
49 second classification with more than fifty-four thousand two hundred but fewer than fifty-four
50 thousand three hundred inhabitants, any petition to disincorporate a road district organized under
51 sections 233.170 to 233.315 shall be presented to the county commission or similar authority.

52 The petition shall be signed by the lesser of fifty or a majority of the registered voters residing
53 within the district, shall state the name of the district, and shall request the disincorporation of
54 the district. If a petition is submitted as authorized in this section, and it is the opinion of the
55 county commission that the public good will be advanced by the disincorporation after providing
56 notice and a hearing as required in this section, then the county commission shall disincorporate
57 the road district. This subsection shall not apply to any road district located in two counties.

58 7. Notwithstanding other provisions of this section to the contrary, in any county, any
59 petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be
60 presented to the county commission or similar authority. The petition shall be signed by the
61 lesser of fifty or a majority of the registered voters residing within the district, shall state the
62 name of the district, and shall request the disincorporation of the district. If a petition is
63 submitted as authorized in this section, and it is the opinion of the county commission that the
64 public good will be advanced by the disincorporation after providing notice and a hearing as
65 required in this section, then the county commission shall disincorporate the road district. This
66 subsection shall not apply to any road district located in two counties.

67 8. Notwithstanding other provisions of this section to the contrary, in any county, a
68 petition to disincorporate a road district located in two counties organized under sections 233.170
69 to 233.315 shall be presented to the county commission or similar authority in each county in
70 which the road district is located. Each petition shall be signed by the lesser of fifty or a majority
71 of the registered voters residing within the district and county, shall state the name of the district,
72 and shall request the disincorporation of the district. If a petition is submitted as authorized in
73 this section, and it is the opinion of the county commission in each county in which the road
74 district is located that the public good will be advanced by the disincorporation after providing
75 notice and a hearing as required in this section, then the county commission in each county in
76 which the road district is located shall disincorporate the road district. A road district located
77 in two counties shall not be disincorporated until it is disincorporated in each county in which
78 it is located.

79 **9. The county commission or similar authority shall have the power to combine two**
80 **or more road districts organized under sections 233.170 to 233.315 upon request by a**
81 **petition signed by a majority of the commissioners in each of the road districts seeking to**
82 **be combined.**

83 **10. The petition presented to the county commission or similar authority shall set**
84 **forth the request that the road districts desire to be consolidated and shall set forth the**
85 **proposed name of the new road district. If a petition is submitted as authorized in this**
86 **section, then the county commission or similar authority shall hold a public hearing at a**

87 place and time it designates after it has published notice of the hearing for four consecutive
88 weeks in a newspaper of general circulation in the county.

89 11. After said hearing, if it is the opinion of the county commission that the public
90 good will be advanced by the consolidation of the districts, then the county commission or
91 similar authority shall issue its order consolidating the districts and in its order set the
92 effective date of the consolidation.

93 12. Upon consolidation, the county commission or similar authority shall appoint
94 the three initial commissioners of the consolidated district, one for a term of one year, one
95 for a term of two years, and one for a term of three years.

96 13. Upon consolidation, all assets and liabilities of the combined districts shall vest
97 in the new consolidated district. In the event the tax levies of the combined districts are
98 different, then the initial tax levy for the consolidated district shall be the lower of the
99 districts which were combined until changed as provided by statute.

100 14. The county commission or similar authority shall have the power to make
101 deeds, bills of sale, or other instruments transferring the assets of the districts combined
102 to the new consolidated district and shall have all other powers necessary to effectuate the
103 consolidation and transfer of all assets and liabilities to the consolidated road district.

104 15. The provision of subsections 9 to 15 of this section shall not apply to any road
105 district located in two counties.

321.553. 1. The governing body of any fire protection district to which section
2 72.418 applies may impose a sales tax in an amount up to one-half of one percent on all
3 retail sales made in the fire protection district which are subject to taxation pursuant to the
4 provisions of sections 144.010 to 144.525 provided that such sales tax shall be accompanied
5 by a reduction in the district's tax rate as defined in section 137.073. The tax authorized
6 by this section shall be in addition to any and all other sales taxes allowed by law, except
7 that no sales tax imposed pursuant to the provisions of this section shall be effective unless
8 the governing body of the fire protection district submits to the voters of the fire protection
9 district, at a municipal or state general, primary or special election, a proposal to authorize
10 the governing body of the fire protection district to impose a tax pursuant to this section.

11 2. The ballot of submission shall contain, but need not be limited to, the following
12 language:

13 Shall (insert name of fire protection district) impose a sales tax of
14 (insert amount up to one-half) of one percent for the purpose of providing
15 revenues for the operation of the (insert name of fire protection district) and
16 the total property tax levy on properties in the (insert name of the fire
17 protection district) shall be reduced annually by an amount which reduces property tax

18 revenues by an amount equal to fifty percent of the previous year's revenue collected from
19 this sales tax?

20 YES NO

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

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

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

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

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

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

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

347.048. 1. (1) Any limited liability company that owns and rents or leases real
2 property, or owns unoccupied real property, located within any home rule city with a population
3 of more than four hundred thousand inhabitants which is located in more than one county, shall
4 file with that city's clerk an affidavit listing the name and street address of at least one natural
5 person who has management control and responsibility for the real property owned and leased
6 or rented by the limited liability company, or owned by the limited liability company and
7 unoccupied.

8 (2) Within thirty days following the cessation of management control and
9 responsibility of any natural person named in an affidavit described in this section, the
10 limited liability company shall file a successor affidavit listing the name and street address
11 of a natural person successor.

12 2. No limited liability company shall be charged a fee for filing an affidavit or
13 successor affidavit required under this section.

14 3. If a limited liability company required by this section to file an affidavit or a
15 successor affidavit fails or refuses to file such completed affidavit with the appropriate
16 clerk, any person who is adversely affected by the failure or refusal or the home rule city
17 may petition the circuit court in the county where the property is located to direct the
18 execution and filing of such document.

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