

SENATE BILL NO. 911

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR EIGEL.

3458S.01H

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 137.073, RSMo, and to enact in lieu thereof one new section relating to property taxes.

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

Section A. Section 137.073, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 137.073,
3 to read as follows:

137.073. 1. As used in this section, the following
2 terms mean:

3 (1) "General reassessment", changes in value, entered
4 in the assessor's books, of a substantial portion of the
5 parcels of real property within a county resulting wholly or
6 partly from reappraisal of value or other actions of the
7 assessor or county equalization body or ordered by the state
8 tax commission or any court;

9 (2) "Tax rate", "rate", or "rate of levy", singular or
10 plural, includes the tax rate for each purpose of taxation
11 of property a taxing authority is authorized to levy without
12 a vote and any tax rate authorized by election, including
13 bond interest and sinking fund;

14 (3) "Tax rate ceiling", a tax rate as revised by the
15 taxing authority to comply with the provisions of this
16 section or when a court has determined the tax rate; except
17 that, other provisions of law to the contrary
18 notwithstanding, a school district may levy the operating

19 levy for school purposes required for the current year
20 pursuant to subsection 2 of section 163.021, less all
21 adjustments required pursuant to Article X, Section 22 of
22 the Missouri Constitution, if such tax rate does not exceed
23 the highest tax rate in effect subsequent to the 1980 tax
24 year. This is the maximum tax rate that may be levied,
25 unless a higher tax rate ceiling is approved by voters of
26 the political subdivision as provided in this section;

27 (4) "Tax revenue", when referring to the previous
28 year, means the actual receipts from ad valorem levies on
29 all classes of property, including state-assessed property,
30 in the immediately preceding fiscal year of the political
31 subdivision, plus an allowance for taxes billed but not
32 collected in the fiscal year and plus an additional
33 allowance for the revenue which would have been collected
34 from property which was annexed by such political
35 subdivision but which was not previously used in determining
36 tax revenue pursuant to this section. The term "tax
37 revenue" shall not include any receipts from ad valorem
38 levies on any property of a railroad corporation or a public
39 utility, as these terms are defined in section 386.020,
40 which were assessed by the assessor of a county or city in
41 the previous year but are assessed by the state tax
42 commission in the current year. All school districts and
43 those counties levying sales taxes pursuant to chapter 67
44 shall include in the calculation of tax revenue an amount
45 equivalent to that by which they reduced property tax levies
46 as a result of sales tax pursuant to section 67.505 and
47 section 164.013 or as excess home dock city or county fees
48 as provided in subsection 4 of section 313.820 in the
49 immediately preceding fiscal year but not including any
50 amount calculated to adjust for prior years. For purposes

51 of political subdivisions which were authorized to levy a
52 tax in the prior year but which did not levy such tax or
53 levied a reduced rate, the term "tax revenue", as used in
54 relation to the revision of tax levies mandated by law,
55 shall mean the revenues equal to the amount that would have
56 been available if the voluntary rate reduction had not been
57 made.

58 2. **(1)** Whenever changes in assessed valuation are
59 entered in the assessor's books for any personal property,
60 in the aggregate, or for any subclass of real property as
61 such subclasses are established in Section 4(b) of Article X
62 of the Missouri Constitution and defined in section 137.016,
63 the county clerk in all counties and the assessor of St.
64 Louis City shall notify each political subdivision wholly or
65 partially within the county or St. Louis City of the change
66 in valuation of each subclass of real property,
67 individually, and personal property, in the aggregate,
68 exclusive of new construction and improvements. All
69 political subdivisions shall immediately revise the
70 applicable rates of levy for each purpose for each subclass
71 of real property, individually, and personal property, in
72 the aggregate, for which taxes are levied to the extent
73 necessary to produce from all taxable property, exclusive of
74 new construction and improvements, substantially the same
75 amount of tax revenue as was produced in the previous year
76 for each subclass of real property, individually, and
77 personal property, in the aggregate, except that the rate
78 shall not exceed the greater of the most recent voter-
79 approved rate or the most recent voter-approved rate as
80 adjusted under subdivision (2) of subsection 5 of this
81 section. Any political subdivision that has received
82 approval from voters for a tax increase after August 27,

83 2008, may levy a rate to collect substantially the same
84 amount of tax revenue as the amount of revenue that would
85 have been derived by applying the voter-approved increased
86 tax rate ceiling to the total assessed valuation of the
87 political subdivision as most recently certified by the city
88 or county clerk on or before the date of the election in
89 which such increase is approved, increased by the percentage
90 increase in the consumer price index, as provided by law,
91 except that the rate shall not exceed the greater of the
92 most recent voter-approved rate or the most recent voter-
93 approved rate as adjusted under subdivision (2) of
94 subsection 5 of this section. Such tax revenue shall not
95 include any receipts from ad valorem levies on any real
96 property which was assessed by the assessor of a county or
97 city in such previous year but is assessed by the assessor
98 of a county or city in the current year in a different
99 subclass of real property. Where the taxing authority is a
100 school district for the purposes of revising the applicable
101 rates of levy for each subclass of real property, the tax
102 revenues from state-assessed railroad and utility property
103 shall be apportioned and attributed to each subclass of real
104 property based on the percentage of the total assessed
105 valuation of the county that each subclass of real property
106 represents in the current taxable year. As provided in
107 Section 22 of Article X of the constitution, a political
108 subdivision may also revise each levy to allow for
109 inflationary assessment growth occurring within the
110 political subdivision. The inflationary growth factor for
111 any such subclass of real property or personal property
112 shall be limited to the actual assessment growth in such
113 subclass or class, exclusive of new construction and
114 improvements, and exclusive of the assessed value on any

115 real property which was assessed by the assessor of a county
116 or city in the current year in a different subclass of real
117 property, but not to exceed the consumer price index or five
118 percent, whichever is lower. Should the tax revenue of a
119 political subdivision from the various tax rates determined
120 in this subsection be different than the tax revenue that
121 would have been determined from a single tax rate as
122 calculated pursuant to the method of calculation in this
123 subsection prior to January 1, 2003, then the political
124 subdivision shall revise the tax rates of those subclasses
125 of real property, individually, and/or personal property, in
126 the aggregate, in which there is a tax rate reduction,
127 pursuant to the provisions of this subsection. Such
128 revision shall yield an amount equal to such difference and
129 shall be apportioned among such subclasses of real property,
130 individually, and/or personal property, in the aggregate,
131 based on the relative assessed valuation of the class or
132 subclasses of property experiencing a tax rate reduction.
133 Such revision in the tax rates of each class or subclass
134 shall be made by computing the percentage of current year
135 adjusted assessed valuation of each class or subclass with a
136 tax rate reduction to the total current year adjusted
137 assessed valuation of the class or subclasses with a tax
138 rate reduction, multiplying the resulting percentages by the
139 revenue difference between the single rate calculation and
140 the calculations pursuant to this subsection and dividing by
141 the respective adjusted current year assessed valuation of
142 each class or subclass to determine the adjustment to the
143 rate to be levied upon each class or subclass of property.
144 The adjustment computed herein shall be multiplied by one
145 hundred, rounded to four decimals in the manner provided in
146 this subsection, and added to the initial rate computed for

147 each class or subclass of property. For school districts
148 that levy separate tax rates on each subclass of real
149 property and personal property in the aggregate, if voters
150 approved a ballot before January 1, 2011, that presented
151 separate stated tax rates to be applied to the different
152 subclasses of real property and personal property in the
153 aggregate, or increases the separate rates that may be
154 levied on the different subclasses of real property and
155 personal property in the aggregate by different amounts, the
156 tax rate that shall be used for the single tax rate
157 calculation shall be a blended rate, calculated in the
158 manner provided under subdivision (1) of subsection 6 of
159 this section. Notwithstanding any provision of this
160 subsection to the contrary, no revision to the rate of levy
161 for personal property shall cause such levy to increase over
162 the levy for personal property from the prior year.

163 **(2) In addition to any adjustments to the rate of levy**
164 **required pursuant to subdivision (1) of this subsection, for**
165 **the 2022 and 2023 calendar years, each political subdivision**
166 **directly receiving funds pursuant to Public Law 117-2,**
167 **enacted by the 117th United States Congress, shall reduce**
168 **its rate of levy for such calendar years such that the**
169 **amount of tax revenue generated by such rate of levy shall**
170 **be reduced by an amount that is substantially equal to the**
171 **amount of funds directly received by such political**
172 **subdivision pursuant to Public Law 117-2, enacted by the**
173 **117th United States Congress, during such calendar years.**
174 **Reductions in the rate of levy made pursuant to this**
175 **subdivision shall only apply to the 2022 and 2023 calendar**
176 **years, and the rate of levy for the 2024 and all subsequent**
177 **calendar years shall be calculated without regard to the**
178 **provisions of this subdivision.**

179 3. (1) Where the taxing authority is a school
180 district, it shall be required to revise the rates of levy
181 to the extent necessary to produce from all taxable
182 property, including state-assessed railroad and utility
183 property, which shall be separately estimated in addition to
184 other data required in complying with section 164.011,
185 substantially the amount of tax revenue permitted in this
186 section. In the year following tax rate reduction, the tax
187 rate ceiling may be adjusted to offset such district's
188 reduction in the apportionment of state school moneys due to
189 its reduced tax rate. However, in the event any school
190 district, in calculating a tax rate ceiling pursuant to this
191 section, requiring the estimating of effects of state-
192 assessed railroad and utility valuation or loss of state
193 aid, discovers that the estimates used result in receipt of
194 excess revenues, which would have required a lower rate if
195 the actual information had been known, the school district
196 shall reduce the tax rate ceiling in the following year to
197 compensate for the excess receipts, and the recalculated
198 rate shall become the tax rate ceiling for purposes of this
199 section.

200 (2) For any political subdivision which experiences a
201 reduction in the amount of assessed valuation relating to a
202 prior year, due to decisions of the state tax commission or
203 a court pursuant to sections 138.430 to 138.433, or due to
204 clerical errors or corrections in the calculation or
205 recordation of any assessed valuation:

206 (a) Such political subdivision may revise the tax rate
207 ceiling for each purpose it levies taxes to compensate for
208 the reduction in assessed value occurring after the
209 political subdivision calculated the tax rate ceiling for
210 the particular subclass of real property or for personal

211 property, in the aggregate, in a prior year. Such revision
212 by the political subdivision shall be made at the time of
213 the next calculation of the tax rate for the particular
214 subclass of real property or for personal property, in the
215 aggregate, after the reduction in assessed valuation has
216 been determined and shall be calculated in a manner that
217 results in the revised tax rate ceiling being the same as it
218 would have been had the corrected or finalized assessment
219 been available at the time of the prior calculation;

220 (b) In addition, for up to three years following the
221 determination of the reduction in assessed valuation as a
222 result of circumstances defined in this subdivision, such
223 political subdivision may levy a tax rate for each purpose
224 it levies taxes above the revised tax rate ceiling provided
225 in paragraph (a) of this subdivision to recoup any revenues
226 it was entitled to receive had the corrected or finalized
227 assessment been available at the time of the prior
228 calculation.

229 4. (1) In order to implement the provisions of this
230 section and Section 22 of Article X of the Constitution of
231 Missouri, the term improvements shall apply to both real and
232 personal property. In order to determine the value of new
233 construction and improvements, each county assessor shall
234 maintain a record of real property valuations in such a
235 manner as to identify each year the increase in valuation
236 for each political subdivision in the county as a result of
237 new construction and improvements. The value of new
238 construction and improvements shall include the additional
239 assessed value of all improvements or additions to real
240 property which were begun after and were not part of the
241 prior year's assessment, except that the additional assessed
242 value of all improvements or additions to real property

243 which had been totally or partially exempt from ad valorem
244 taxes pursuant to sections 99.800 to 99.865, sections
245 135.200 to 135.255, and section 353.110 shall be included in
246 the value of new construction and improvements when the
247 property becomes totally or partially subject to assessment
248 and payment of all ad valorem taxes. The aggregate increase
249 in valuation of personal property for the current year over
250 that of the previous year is the equivalent of the new
251 construction and improvements factor for personal property.
252 Notwithstanding any opt-out implemented pursuant to
253 subsection 14 of section 137.115, the assessor shall certify
254 the amount of new construction and improvements and the
255 amount of assessed value on any real property which was
256 assessed by the assessor of a county or city in such
257 previous year but is assessed by the assessor of a county or
258 city in the current year in a different subclass of real
259 property separately for each of the three subclasses of real
260 property for each political subdivision to the county clerk
261 in order that political subdivisions shall have this
262 information for the purpose of calculating tax rates
263 pursuant to this section and Section 22, Article X,
264 Constitution of Missouri. In addition, the state tax
265 commission shall certify each year to each county clerk the
266 increase in the general price level as measured by the
267 Consumer Price Index for All Urban Consumers for the United
268 States, or its successor publications, as defined and
269 officially reported by the United States Department of
270 Labor, or its successor agency. The state tax commission
271 shall certify the increase in such index on the latest
272 twelve-month basis available on February first of each year
273 over the immediately preceding prior twelve-month period in
274 order that political subdivisions shall have this

275 information available in setting their tax rates according
276 to law and Section 22 of Article X of the Constitution of
277 Missouri. For purposes of implementing the provisions of
278 this section and Section 22 of Article X of the Missouri
279 Constitution, the term "property" means all taxable
280 property, including state-assessed property.

281 (2) Each political subdivision required to revise
282 rates of levy pursuant to this section or Section 22 of
283 Article X of the Constitution of Missouri shall calculate
284 each tax rate it is authorized to levy and, in establishing
285 each tax rate, shall consider each provision for tax rate
286 revision provided in this section and Section 22 of Article
287 X of the Constitution of Missouri, separately and without
288 regard to annual tax rate reductions provided in section
289 67.505 and section 164.013. Each political subdivision
290 shall set each tax rate it is authorized to levy using the
291 calculation that produces the lowest tax rate ceiling. It
292 is further the intent of the general assembly, pursuant to
293 the authority of Section 10(c) of Article X of the
294 Constitution of Missouri, that the provisions of such
295 section be applicable to tax rate revisions mandated
296 pursuant to Section 22 of Article X of the Constitution of
297 Missouri as to reestablishing tax rates as revised in
298 subsequent years, enforcement provisions, and other
299 provisions not in conflict with Section 22 of Article X of
300 the Constitution of Missouri. Annual tax rate reductions
301 provided in section 67.505 and section 164.013 shall be
302 applied to the tax rate as established pursuant to this
303 section and Section 22 of Article X of the Constitution of
304 Missouri, unless otherwise provided by law.

305 5. (1) In all political subdivisions, the tax rate
306 ceiling established pursuant to this section shall not be

307 increased unless approved by a vote of the people. Approval
308 of the higher tax rate shall be by at least a majority of
309 votes cast. When a proposed higher tax rate requires
310 approval by more than a simple majority pursuant to any
311 provision of law or the constitution, the tax rate increase
312 must receive approval by at least the majority required.

313 (2) When voters approve an increase in the tax rate,
314 the amount of the increase shall be added to the tax rate
315 ceiling as calculated pursuant to this section to the extent
316 the total rate does not exceed any maximum rate prescribed
317 by law. If a ballot question presents a stated tax rate for
318 approval rather than describing the amount of increase in
319 the question, the stated tax rate approved shall be adjusted
320 as provided in this section and, so adjusted, shall be the
321 current tax rate ceiling. The increased tax rate ceiling as
322 approved shall be adjusted such that when applied to the
323 current total assessed valuation of the political
324 subdivision, excluding new construction and improvements
325 since the date of the election approving such increase, the
326 revenue derived from the adjusted tax rate ceiling is equal
327 to the sum of: the amount of revenue which would have been
328 derived by applying the voter-approved increased tax rate
329 ceiling to total assessed valuation of the political
330 subdivision, as most recently certified by the city or
331 county clerk on or before the date of the election in which
332 such increase is approved, increased by the percentage
333 increase in the consumer price index, as provided by law.
334 Such adjusted tax rate ceiling may be applied to the total
335 assessed valuation of the political subdivision at the
336 setting of the next tax rate. If a ballot question presents
337 a phased-in tax rate increase, upon voter approval, each tax
338 rate increase shall be adjusted in the manner prescribed in

339 this section to yield the sum of: the amount of revenue
340 that would be derived by applying such voter-approved
341 increased rate to the total assessed valuation, as most
342 recently certified by the city or county clerk on or before
343 the date of the election in which such increase was
344 approved, increased by the percentage increase in the
345 consumer price index, as provided by law, from the date of
346 the election to the time of such increase and, so adjusted,
347 shall be the current tax rate ceiling.

348 (3) The governing body of any political subdivision
349 may levy a tax rate lower than its tax rate ceiling and may,
350 in a nonreassessment year, increase that lowered tax rate to
351 a level not exceeding the tax rate ceiling without voter
352 approval in the manner provided under subdivision (4) of
353 this subsection. Nothing in this section shall be construed
354 as prohibiting a political subdivision from voluntarily
355 levying a tax rate lower than that which is required under
356 the provisions of this section or from seeking voter
357 approval of a reduction to such political subdivision's tax
358 rate ceiling.

359 (4) In a year of general reassessment, a governing
360 body whose tax rate is lower than its tax rate ceiling shall
361 revise its tax rate pursuant to the provisions of subsection
362 4 of this section as if its tax rate was at the tax rate
363 ceiling. In a year following general reassessment, if such
364 governing body intends to increase its tax rate, the
365 governing body shall conduct a public hearing, and in a
366 public meeting it shall adopt an ordinance, resolution, or
367 policy statement justifying its action prior to setting and
368 certifying its tax rate. The provisions of this subdivision
369 shall not apply to any political subdivision which levies a
370 tax rate lower than its tax rate ceiling solely due to a

371 reduction required by law resulting from sales tax
372 collections. The provisions of this subdivision shall not
373 apply to any political subdivision which has received voter
374 approval for an increase to its tax rate ceiling subsequent
375 to setting its most recent tax rate.

376 6. (1) For the purposes of calculating state aid for
377 public schools pursuant to section 163.031, each taxing
378 authority which is a school district shall determine its
379 proposed tax rate as a blended rate of the classes or
380 subclasses of property. Such blended rate shall be
381 calculated by first determining the total tax revenue of the
382 property within the jurisdiction of the taxing authority,
383 which amount shall be equal to the sum of the products of
384 multiplying the assessed valuation of each class and
385 subclass of property by the corresponding tax rate for such
386 class or subclass, then dividing the total tax revenue by
387 the total assessed valuation of the same jurisdiction, and
388 then multiplying the resulting quotient by a factor of one
389 hundred. Where the taxing authority is a school district,
390 such blended rate shall also be used by such school district
391 for calculating revenue from state-assessed railroad and
392 utility property as defined in chapter 151 and for
393 apportioning the tax rate by purpose.

394 (2) Each taxing authority proposing to levy a tax rate
395 in any year shall notify the clerk of the county commission
396 in the county or counties where the tax rate applies of its
397 tax rate ceiling and its proposed tax rate. Each taxing
398 authority shall express its proposed tax rate in a fraction
399 equal to the nearest one-tenth of a cent, unless its
400 proposed tax rate is in excess of one dollar, then one/one-
401 hundredth of a cent. If a taxing authority shall round to
402 one/one-hundredth of a cent, it shall round up a fraction

403 greater than or equal to five/one-thousandth of one cent to
404 the next higher one/one-hundredth of a cent; if a taxing
405 authority shall round to one-tenth of a cent, it shall round
406 up a fraction greater than or equal to five/one-hundredths
407 of a cent to the next higher one-tenth of a cent. Any
408 taxing authority levying a property tax rate shall provide
409 data, in such form as shall be prescribed by the state
410 auditor by rule, substantiating such tax rate complies with
411 Missouri law. All forms for the calculation of rates
412 pursuant to this section shall be promulgated as a rule and
413 shall not be incorporated by reference. The state auditor
414 shall promulgate rules for any and all forms for the
415 calculation of rates pursuant to this section which do not
416 currently exist in rule form or that have been incorporated
417 by reference. In addition, each taxing authority proposing
418 to levy a tax rate for debt service shall provide data, in
419 such form as shall be prescribed by the state auditor by
420 rule, substantiating the tax rate for debt service complies
421 with Missouri law. A tax rate proposed for annual debt
422 service requirements will be prima facie valid if, after
423 making the payment for which the tax was levied, bonds
424 remain outstanding and the debt fund reserves do not exceed
425 the following year's payments. The county clerk shall keep
426 on file and available for public inspection all such
427 information for a period of three years. The clerk shall,
428 within three days of receipt, forward a copy of the notice
429 of a taxing authority's tax rate ceiling and proposed tax
430 rate and any substantiating data to the state auditor. The
431 state auditor shall, within fifteen days of the date of
432 receipt, examine such information and return to the county
433 clerk his or her findings as to compliance of the tax rate
434 ceiling with this section and as to compliance of any

435 proposed tax rate for debt service with Missouri law. If
436 the state auditor believes that a taxing authority's
437 proposed tax rate does not comply with Missouri law, then
438 the state auditor's findings shall include a recalculated
439 tax rate, and the state auditor may request a taxing
440 authority to submit documentation supporting such taxing
441 authority's proposed tax rate. The county clerk shall
442 immediately forward a copy of the auditor's findings to the
443 taxing authority and shall file a copy of the findings with
444 the information received from the taxing authority. The
445 taxing authority shall have fifteen days from the date of
446 receipt from the county clerk of the state auditor's
447 findings and any request for supporting documentation to
448 accept or reject in writing the rate change certified by the
449 state auditor and to submit all requested information to the
450 state auditor. A copy of the taxing authority's acceptance
451 or rejection and any information submitted to the state
452 auditor shall also be mailed to the county clerk. If a
453 taxing authority rejects a rate change certified by the
454 state auditor and the state auditor does not receive
455 supporting information which justifies the taxing
456 authority's original or any subsequent proposed tax rate,
457 then the state auditor shall refer the perceived violations
458 of such taxing authority to the attorney general's office
459 and the attorney general is authorized to obtain injunctive
460 relief to prevent the taxing authority from levying a
461 violative tax rate.

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

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

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

473 8. Whenever a taxpayer has cause to believe that a
474 taxing authority has not complied with the provisions of
475 this section, the taxpayer may make a formal complaint with
476 the prosecuting attorney of the county. Where the
477 prosecuting attorney fails to bring an action within ten
478 days of the filing of the complaint, the taxpayer may bring
479 a civil action pursuant to this section and institute an
480 action as representative of a class of all taxpayers within
481 a taxing authority if the class is so numerous that joinder
482 of all members is impracticable, if there are questions of
483 law or fact common to the class, if the claims or defenses
484 of the representative parties are typical of the claims or
485 defenses of the class, and if the representative parties
486 will fairly and adequately protect the interests of the
487 class. In any class action maintained pursuant to this
488 section, the court may direct to the members of the class a
489 notice to be published at least once each week for four
490 consecutive weeks in a newspaper of general circulation
491 published in the county where the civil action is commenced
492 and in other counties within the jurisdiction of a taxing
493 authority. The notice shall advise each member that the
494 court will exclude him or her from the class if he or she so
495 requests by a specified date, that the judgment, whether
496 favorable or not, will include all members who do not
497 request exclusion, and that any member who does not request
498 exclusion may, if he or she desires, enter an appearance.

499 In any class action brought pursuant to this section, the
500 court, in addition to the relief requested, shall assess
501 against the taxing authority found to be in violation of
502 this section the reasonable costs of bringing the action,
503 including reasonable attorney's fees, provided no attorney's
504 fees shall be awarded any attorney or association of
505 attorneys who receive public funds from any source for their
506 services. Any action brought pursuant to this section shall
507 be set for hearing as soon as practicable after the cause is
508 at issue.

509 9. If in any action, including a class action, the
510 court issues an order requiring a taxing authority to revise
511 the tax rates as provided in this section or enjoins a
512 taxing authority from the collection of a tax because of its
513 failure to revise the rate of levy as provided in this
514 section, any taxpayer paying his or her taxes when an
515 improper rate is applied has erroneously paid his or her
516 taxes in part, whether or not the taxes are paid under
517 protest as provided in section 139.031 or otherwise
518 contested. The part of the taxes paid erroneously is the
519 difference in the amount produced by the original levy and
520 the amount produced by the revised levy. The township or
521 county collector of taxes or the collector of taxes in any
522 city shall refund the amount of the tax erroneously paid.
523 The taxing authority refusing to revise the rate of levy as
524 provided in this section shall make available to the
525 collector all funds necessary to make refunds pursuant to
526 this subsection. No taxpayer shall receive any interest on
527 any money erroneously paid by him or her pursuant to this
528 subsection. Effective in the 1994 tax year, nothing in this
529 section shall be construed to require a taxing authority to

530 refund any tax erroneously paid prior to or during the third
531 tax year preceding the current tax year.

532 10. Any rule or portion of a rule, as that term is
533 defined in section 536.010, that is created under the
534 authority delegated in this section shall become effective
535 only if it complies with and is subject to all of the
536 provisions of chapter 536 and, if applicable, section
537 536.028. This section and chapter 536 are nonseverable and
538 if any of the powers vested with the general assembly
539 pursuant to chapter 536 to review, to delay the effective
540 date, or to disapprove and annul a rule are subsequently
541 held unconstitutional, then the grant of rulemaking
542 authority and any rule proposed or adopted after August 28,
543 2004, shall be invalid and void.

✓