

SECOND REGULAR SESSION  
HOUSE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 1363**  
**102ND GENERAL ASSEMBLY**

5193H.08F

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To repeal sections 50.800 and 50.810, RSMo, and section 50.327 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.327 as enacted by house bill no. 271 merged with senate bills nos. 53 & 60, one hundred first general assembly, first regular session, section 50.815 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 55.160 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 55.160 as enacted by house bill no. 58 merged with senate bill no. 210 merged with senate bill no. 507, ninety-third general assembly, first regular session, section 57.317 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 57.317 as enacted by senate bills nos. 53 & 60, one hundred first general assembly, first regular session, section 58.095 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 58.095 as enacted by house bill no. 2046, one hundredth general assembly, second regular session, section 58.200 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 58.200 as codified as section 13145 in the 1939 revised statutes of Missouri, section 67.457 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 67.457 as enacted by house bill no. 175 merged with house bill no. 1035 merged with senate bill no. 248, ninety-seventh general assembly, first regular session, section 67.461 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 67.461 as enacted by house bill no. 87, eighty-eighth general assembly, first regular session,

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.

section 67.1421 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 67.1421 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, section 67.1431 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 67.1431 as enacted by house bill no. 1636, eighty-ninth general assembly, second regular session, section 67.1471 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 67.1471 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, section 99.825 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 99.825 as enacted by house bill nos. 1434 & 1600, ninety-eighth general assembly, second regular session, section 99.830 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 99.830 as enacted by senate bill no. 1, eighty-ninth general assembly, second extraordinary session, section 99.865 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 99.865 as enacted by house bill nos. 1434 & 1600, ninety-eighth general assembly, second regular session, section 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, section 140.170 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 140.170 as enacted by house bill no. 613, ninety-eighth general assembly, first regular session, section 140.190 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 140.190 as enacted by house bill no. 821, one hundredth general assembly, first regular session, section 238.212 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 238.212 as enacted by house bill no. 191, ninety-fifth general assembly, first regular session, section 238.222 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 238.222 as enacted by house bill no. 1418, ninety-eighth general assembly, second regular session, section 304.022 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 304.022 as enacted by senate bill no. 26 merged with senate bills nos. 53 & 60, one hundred first general assembly, first regular session, section 473.742 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 473.742 as enacted by senate bill no. 808, ninety-fifth general assembly, second regular session, and to enact in lieu thereof twenty-two new sections relating to political subdivisions, with penalty provisions.

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

Section A. Sections 50.800 and 50.810, RSMo, and section 50.327 as enacted by  
2 house bill no. 1606, one hundred first general assembly, second regular session, section  
3 50.327 as enacted by house bill no. 271 merged with senate bills nos. 53 & 60, one hundred  
4 first general assembly, first regular session, section 50.815 as enacted by house bill no. 1606,  
5 one hundred first general assembly, second regular session, section 50.815 as enacted by  
6 house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as  
7 enacted by house bill no. 1606, one hundred first general assembly, second regular session,  
8 section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first  
9 regular session, section 55.160 as enacted by house bill no. 1606, one hundred first general  
10 assembly, second regular session, section 55.160 as enacted by house bill no. 58 merged with  
11 senate bill no. 210 merged with senate bill no. 507, ninety-third general assembly, first regular  
12 session, section 57.317 as enacted by house bill no. 1606, one hundred first general assembly,  
13 second regular session, section 57.317 as enacted by senate bills nos. 53 & 60, one hundred  
14 first general assembly, first regular session, section 58.095 as enacted by house bill no. 1606,  
15 one hundred first general assembly, second regular session, section 58.095 as enacted by  
16 house bill no. 2046, one hundredth general assembly, second regular session, section 58.200  
17 as enacted by house bill no. 1606, one hundred first general assembly, second regular session,  
18 section 58.200 as codified as section 13145 in the 1939 revised statutes of Missouri, section  
19 67.457 as enacted by house bill no. 1606, one hundred first general assembly, second regular  
20 session, section 67.457 as enacted by house bill no. 175 merged with house bill no. 1035  
21 merged with senate bill no. 248, ninety-seventh general assembly, first regular session,  
22 section 67.461 as enacted by house bill no. 1606, one hundred first general assembly, second  
23 regular session, section 67.461 as enacted by house bill no. 87, eighty-eighth general  
24 assembly, first regular session, section 67.1421 as enacted by house bill no. 1606, one  
25 hundred first general assembly, second regular session, section 67.1421 as enacted by senate  
26 bills nos. 153 & 97, one hundred first general assembly, first regular session, section 67.1431  
27 as enacted by house bill no. 1606, one hundred first general assembly, second regular session,  
28 section 67.1431 as enacted by house bill no. 1636, eighty-ninth general assembly, second  
29 regular session, section 67.1471 as enacted by house bill no. 1606, one hundred first general  
30 assembly, second regular session, section 67.1471 as enacted by senate bills nos. 153 & 97,  
31 one hundred first general assembly, first regular session, section 99.825 as enacted by house  
32 bill no. 1606, one hundred first general assembly, second regular session, section 99.825 as  
33 enacted by house bill nos. 1434 & 1600, ninety-eighth general assembly, second regular  
34 session, section 99.830 as enacted by house bill no. 1606, one hundred first general assembly,  
35 second regular session, section 99.830 as enacted by senate bill no. 1, eighty-ninth general

36 assembly, second extraordinary session, section 99.865 as enacted by house bill no. 1606, one  
37 hundred first general assembly, second regular session, section 99.865 as enacted by house  
38 bill nos. 1434 & 1600, ninety-eighth general assembly, second regular session, section  
39 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular  
40 session, section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first  
41 regular session, section 140.170 as enacted by house bill no. 1606, one hundred first general  
42 assembly, second regular session, section 140.170 as enacted by house bill no. 613, ninety-  
43 eighth general assembly, first regular session, section 140.190 as enacted by house bill no.  
44 1606, one hundred first general assembly, second regular session, section 140.190 as enacted  
45 by house bill no. 821, one hundredth general assembly, first regular session, section 238.212  
46 as enacted by house bill no. 1606, one hundred first general assembly, second regular session,  
47 section 238.212 as enacted by house bill no. 191, ninety-fifth general assembly, first regular  
48 session, section 238.222 as enacted by house bill no. 1606, one hundred first general  
49 assembly, second regular session, section 238.222 as enacted by house bill no. 1418, ninety-  
50 eighth general assembly, second regular session, section 304.022 as enacted by house bill no.  
51 1606, one hundred first general assembly, second regular session, section 304.022 as enacted  
52 by senate bill no. 26 merged with senate bills nos. 53 & 60, one hundred first general  
53 assembly, first regular session, section 473.742 as enacted by house bill no. 1606, one  
54 hundred first general assembly, second regular session, and section 473.742 as enacted by  
55 senate bill no. 808, ninety-fifth general assembly, second regular session, are repealed and  
56 twenty-two new sections enacted in lieu thereof, to be known as sections 50.327, 50.815,  
57 50.820, 55.160, 57.317, 58.095, 58.200, 67.457, 67.461, 67.1421, 67.1431, 67.1471, 99.825,  
58 99.830, 99.865, 105.145, 140.170, 140.190, 238.212, 238.222, 304.022, and 473.742, to read  
59 as follows:

2           ~~[50.327.—1.—Notwithstanding any other provisions of law to the~~  
3           ~~contrary, the salary schedules contained in sections 49.082, 50.334, 50.343,~~  
4           ~~51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 56.265,~~  
5           ~~58.095, and 473.742 shall be set as a base schedule for those county officials.~~  
6           ~~Except when it is necessary to increase newly elected or reelected county~~  
7           ~~officials' salaries, in accordance with Section 13, Article VII, Constitution of~~  
8           ~~Missouri, to comply with the requirements of this section, the salary~~  
9           ~~commission in all counties except charter counties in this state shall be~~  
10           ~~responsible for the computation of salaries of all county officials; provided,~~  
11           ~~however, that any percentage salary adjustments in a county shall be equal for~~  
12           ~~all such officials in that county.~~

13           ~~2.—Upon majority approval of the salary commission, the annual~~  
14           ~~compensation of part-time prosecutors contained in section 56.265 and the~~  
15           ~~county offices contained in sections 49.082, 50.334, 50.343, 51.281, 51.282,~~  
16           ~~52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742 may be~~  
              ~~increased by up to two thousand dollars greater than the compensation~~

17 provided by the salary schedules; provided, however, that any vote to increase  
 18 compensation be effective for all county offices in that county subject to the  
 19 salary commission.

20 ~~3. Upon the majority approval of the salary commission, the annual~~  
 21 ~~compensation of a county coroner of any county not having a charter form of~~  
 22 ~~government as provided in section 58.095 may be increased up to fourteen~~  
 23 ~~thousand dollars greater than the compensation provided by the salary~~  
 24 ~~schedule of such section.~~

25 ~~4. The salary commission of any county of the third classification may~~  
 26 ~~amend the base schedules for the computation of salaries for county officials~~  
 27 ~~referenced in subsection 1 of this section to include assessed valuation factors~~  
 28 ~~in excess of three hundred million dollars; provided that the percentage of any~~  
 29 ~~adjustments in assessed valuation factors shall be equal for all such officials in~~  
 30 ~~that county.]~~

50.327. 1. Notwithstanding any other provisions of law to the contrary, the salary  
 2 schedules contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082,  
 3 53.083, 54.261, 54.320, 55.091, 56.265, 58.095, and 473.742 shall be set as a base schedule  
 4 for those county officials. Except when it is necessary to increase newly elected or reelected  
 5 county officials' salaries, in accordance with Section 13, Article VII, Constitution of  
 6 Missouri, to comply with the requirements of this section, the salary commission in all  
 7 counties except charter counties in this state shall be responsible for the computation of  
 8 salaries of all county officials; provided, however, that any percentage salary adjustments in a  
 9 county shall be equal for all such officials in that county.

10 2. Upon majority approval of the salary commission, the annual compensation of  
 11 part-time prosecutors contained in section 56.265 and the county offices contained in sections  
 12 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091,  
 13 58.095, and 473.742 may be increased by up to two thousand dollars greater than the  
 14 compensation provided by the salary schedules; provided, however, that any vote to increase  
 15 compensation be effective for all county offices in that county subject to the salary  
 16 commission.

17 3. Upon the majority approval of the salary commission, the annual compensation of  
 18 a county coroner of any county [~~of the second classification~~] **not having a charter form of**  
 19 **government** as provided in section 58.095 may be increased up to fourteen thousand dollars  
 20 greater than the compensation provided by the salary schedule of such section.

21 **4. The salary commission of any county of the third classification may amend the**  
 22 **base schedules for the computation of salaries for county officials referenced in**  
 23 **subsection 1 of this section to include assessed valuation factors in excess of three**  
 24 **hundred million dollars; provided that the percentage of any adjustments in assessed**  
 25 **valuation factors shall be equal for all such officials in that county.**

2 ~~[50.815. 1. On or before June thirtieth of each year, the county~~  
 3 ~~commission of each county of the first, second, third, or fourth classification~~  
 4 ~~shall, with the assistance of the county clerk or other officer responsible for the~~  
 5 ~~preparation of the financial statement, prepare and publish in some newspaper~~  
 6 ~~of general circulation published in the county, as provided under section~~  
 7 ~~493.050, a financial statement of the county for the year ending the preceding~~  
 8 ~~December thirty-first.~~

9 ~~2. The financial statement shall show at least the following:~~

10 ~~(1) A summary of the receipts of each fund of the county for the year;~~

11 ~~(2) A summary of the disbursements and transfers of each fund of the~~  
 12 ~~county for the year;~~

13 ~~(3) A statement of the cash balance at the beginning and at the end of~~  
 14 ~~the year for each fund of the county;~~

15 ~~(4) A summary of delinquent taxes and other due bills for each fund of~~  
 16 ~~the county;~~

17 ~~(5) A summary of warrants of each fund of the county outstanding at~~  
 18 ~~the end of the year;~~

19 ~~(6) A statement of bonded indebtedness, if any, at the beginning and at~~  
 20 ~~the end of the year for each fund of the county;~~

21 ~~(7) A statement of the tax levies of each fund of the county for the~~  
 22 ~~year; and~~

23 ~~(8) The name, office, and current gross annual salary of each elected~~  
 24 ~~or appointed county official.~~

25 ~~3. The financial statement need not show specific disbursements,~~  
 26 ~~warrants issued, or the names of specific payees except to comply with~~  
 27 ~~subdivision (8) of subsection 2 of this section, but every individual warrant,~~  
 28 ~~voucher, receipt, court order and all other items, records, documents and other~~  
 29 ~~information which are not specifically required to be retained by the officer~~  
 30 ~~having initial charge thereof shall be filed on or before the date of publication~~  
 31 ~~of the financial statement prescribed by subsection 1 of this section in the~~  
 32 ~~office of the county clerk. The county clerk or other officer responsible for the~~  
 33 ~~preparation of the financial statement shall preserve the same, shall provide an~~  
 34 ~~electronic copy of the data used to create the financial statement without~~  
 35 ~~charge to any newspaper requesting a copy of such data, and shall cause the~~  
 36 ~~same to be available for inspection during normal business hours on the~~  
 37 ~~request of any person, for a period of five years following the date of filing in~~  
 38 ~~his or her office, after which five-year period these records may be disposed of~~  
 39 ~~according to law unless they are the subject of a legal suit pending at the~~  
 40 ~~expiration of that period.~~

41 ~~4. At the end of the financial statement, each commissioner of the~~  
 42 ~~county commission and the county clerk shall sign and append the following~~  
 43 ~~certificate:~~

44 ~~We, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_, duly elected~~  
 45 ~~commissioners of the county commission of \_\_\_\_\_ County,~~  
 46 ~~Missouri, and I, \_\_\_\_\_, county clerk of that county,~~  
 47 ~~certify that the above and foregoing is a complete and correct statement~~  
 48 ~~of every item of information required in section 50.815 for the year~~  
 ending December 31, 20\_\_\_\_\_, and we have checked every

49 receipt from every source and every disbursement of every kind and to  
 50 whom and for what each disbursement was made, and each receipt and  
 51 ~~disbursement is accurately included in the above and foregoing totals.~~  
 52 ~~(If for any reason complete and accurate information is not given the~~  
 53 ~~following shall be added to the certificate.)~~ Exceptions: the above  
 54 report is incomplete because proper information was not available in  
 55 the following records \_\_\_\_\_ which are in the keeping of the  
 56 following officer or officers \_\_\_\_\_.

57 Date \_\_\_\_\_  
 58 \_\_\_\_\_  
 59 \_\_\_\_\_  
 60 \_\_\_\_\_  
 61 Commissioners, County Commission  
 62 \_\_\_\_\_  
 63 \_\_\_\_\_  
 64 County Clerk

65 5. Any person falsely certifying to any fact covered by the certificate is  
 66 liable on his or her bond and is guilty of a misdemeanor and, on conviction  
 67 thereof, shall be punished by a fine of not less than two hundred dollars or  
 68 more than one thousand dollars, or by confinement in the county jail for a  
 69 period of not less than thirty days nor more than six months, or by both such  
 70 fine and confinement. Any person charged with preparing the financial report  
 71 who willfully or knowingly makes a false report of any record is, in addition to  
 72 the penalties otherwise provided for in this section, guilty of a felony, and  
 73 upon conviction thereof shall be sentenced to imprisonment by the department  
 74 of corrections for a term of not less than two years nor more than five years.]

50.815. 1. On or before [~~the first Monday in March~~] **June thirtieth** of each year, the  
 2 county commission of each county of the first [~~class not having a charter form of~~  
 3 ~~government~~], **second, third, or fourth classification** shall, with the assistance of the county  
 4 clerk **or other officer responsible for the preparation of the financial statement**, prepare  
 5 and publish in some newspaper of general circulation published in the county, **as provided**  
 6 **under section 493.050**, a financial statement of the county for the year ending the preceding  
 7 December thirty-first.

- 8 2. The financial statement shall show at least the following:
- 9 (1) A summary of the receipts of each fund of the county for the year;
  - 10 (2) A summary of the disbursements and transfers of each fund of the county for the  
 11 year;
  - 12 (3) A statement of the cash balance at the beginning and at the end of the year for  
 13 each fund of the county;
  - 14 (4) A summary of delinquent taxes and other due bills for each fund of the county;

15 (5) A summary of warrants of each fund of the county outstanding at the end of the  
16 year;

17 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the  
18 year for each fund of the county; ~~and]~~

19 (7) A statement of the tax levies of each fund of the county for the year; **and**

20 **(8) The name, office, and current gross annual salary of each elected or**  
21 **appointed county official.**

22 3. The financial statement need not show specific disbursements, warrants issued, or  
23 the names of specific payees **except to comply with subdivision (8) of subsection 2 of this**  
24 **section**, but every individual warrant, voucher, receipt, court order and all other items,  
25 records, documents and other information which are not specifically required to be retained  
26 by the officer having initial charge thereof ~~[and which would be required to be included in or~~  
27 ~~to construct a financial statement in the form prescribed for other counties by section 50.800]~~  
28 shall be filed on or before the date of publication of the financial statement prescribed by  
29 subsection 1 **of this section** in the office of the county clerk~~], and].~~ The county clerk **or other**  
30 **officer responsible for the preparation of the financial statement** shall preserve the same,  
31 **shall provide an electronic copy of the data used to create the financial statement**  
32 **without charge to any newspaper requesting a copy of such data**, and shall cause the same  
33 to be available for inspection during normal business hours on the request of any person, for a  
34 period of five years following the date of filing in his **or her** office, after which five-year  
35 period these records may be disposed of according to law unless they are the subject of a legal  
36 suit pending at the expiration of that period.

37 4. At the end of the financial statement, each commissioner of the county commission  
38 and the county clerk shall sign and append the following certificate:

39 We, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_, duly elected commissioners of the  
40 county commission of \_\_\_\_\_ County, Missouri, and I, \_\_\_\_\_,  
41 county clerk of that county, certify that the above and foregoing is a  
42 complete and correct statement of every item of information required  
43 in section 50.815 for the year ending December 31, ~~[19]~~ **20** \_\_\_\_\_, and  
44 we have checked every receipt from every source and every  
45 disbursement of every kind and to whom and for what each  
46 disbursement was made, and each receipt and disbursement is  
47 accurately included in the above and foregoing totals. (If for any reason  
48 complete and accurate information is not given the following shall be  
49 added to the certificate.) Exceptions: the above report is incomplete  
50 because proper information was not available in the following records

51 \_\_\_\_\_ which are in the keeping of the following officer or officers \_\_\_  
52 \_\_\_\_\_.

53 Date \_\_\_\_\_  
54 \_\_\_\_\_  
55 \_\_\_\_\_  
56 \_\_\_\_\_

57 Commissioners, County Commission

58 \_\_\_\_\_  
59 County Clerk

60 5. Any person falsely certifying to any fact covered by the certificate is liable on his  
61 **or her** bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a  
62 fine of not less than two hundred dollars or more than one thousand dollars, or by  
63 confinement in the county jail for a period of not less than thirty days nor more than six  
64 months, or by both such fine and confinement. Any person charged with preparing the  
65 financial report who willfully or knowingly makes a false report of any record is, in addition  
66 to the penalties otherwise provided for in this section, guilty of a felony, and upon conviction  
67 thereof shall be sentenced to imprisonment by the division of corrections for a term of not less  
68 than two years nor more than five years.

69 ~~[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first~~  
70 ~~class not having a charter form of government, except as provided in subsection 3 of this~~  
71 ~~section.]~~

2 ~~[50.820. 1. The statement required by section 50.815 shall be set in~~  
3 ~~the standard column width measure which will take the least space and the~~  
4 ~~publisher shall file two proofs of publication with the county commission and~~  
5 ~~the commission shall forward one proof to the state auditor and shall file the~~  
6 ~~other in the office of the commission. As required under section 493.025, a~~  
7 ~~newspaper publishing the statement shall charge and receive no more than its~~  
8 ~~regular local classified advertising rate, which shall be the rate on the~~  
9 ~~newspaper's rate schedule that was offered to the public thirty days before the~~  
10 ~~publication of the statement. The county commission shall pay the publisher~~  
11 ~~upon the filing of proof of publication with the commission. After~~  
12 ~~verification, the state auditor shall notify the commission that proof of~~  
13 ~~publication has been received and that it complies with the requirements of~~  
14 ~~this section.~~

15 ~~2. The statement shall be spread on the record of the commission and~~  
16 ~~for this purpose the publisher shall be required to furnish the commission with~~  
17 ~~at least two copies of the statement which may be placed in the record.~~

18 ~~3. The state auditor shall notify the county treasurer immediately of~~  
19 ~~the receipt of the proof of publication of the statement. After the first day of~~  
~~July of each year the county treasurer shall not pay or enter for protest any~~

20 warrant for the pay of any of the county commission until notice is received  
 21 from the state auditor that the required proof of publication has been filed.

22 4. The state auditor shall prepare sample forms for financial statements  
 23 required by section 50.815 and shall provide the same to the county clerk of  
 24 each county of the first, second, third, or fourth classification in this state, but  
 25 failure of the auditor to supply such forms shall not in any way excuse any  
 26 person from the performance of any duty imposed by this section or by section  
 27 50.815. If any county officer fails, neglects, or refuses to comply with the  
 28 provisions of this section or section 50.815, the county officer shall, in  
 29 addition to other penalties provided by law, be liable on his or her official bond  
 30 for dereliction of duty.]

50.820. 1. The statement required by section 50.815 shall be set in the standard  
 2 column width measure which will take the least space and the publisher shall file two proofs  
 3 of publication with the county commission and the commission shall forward one proof to the  
 4 state auditor and shall file the other in the office of the commission. **As required under**  
 5 **section 493.025, a newspaper publishing the statement shall charge and receive no more**  
 6 **than its regular local classified advertising rate, which shall be the rate on the**  
 7 **newspaper's rate schedule that was offered to the public thirty days before the**  
 8 **publication of the statement.** The county commission shall ~~not~~ pay the publisher ~~until~~  
 9 **upon the filing of** proof of publication ~~is filed~~ with the commission ~~and~~. **After**  
 10 **verification,** the state auditor ~~notifies~~ **shall notify** the commission that proof of publication  
 11 has been received and that it complies with the requirements of this section.

12 2. The statement shall be spread on the record of the commission and for this purpose  
 13 the publisher shall be required to furnish the commission with at least two copies of the  
 14 statement which may be ~~past~~**ed on** **placed in** the record.

15 3. The state auditor shall notify the county treasurer immediately of the receipt of the  
 16 proof of publication of the statement. After the first day of ~~April~~ **July** of each year the  
 17 county treasurer shall not pay or enter for protest any warrant for the pay of any of the county  
 18 commission until notice is received from the state auditor that the required proof of  
 19 publication has been filed. ~~Any county treasurer paying or entering for protest any warrant~~  
 20 ~~for any commissioner of the county commission prior to the receipt of such notice from the~~  
 21 ~~state auditor shall be liable therefor on his official bond.]~~

22 4. The state auditor shall prepare sample forms for financial statements required by  
 23 section 50.815 and shall ~~mail~~ **provide** the same to the county clerk of each county of the  
 24 first ~~class not having a charter form of government~~, **second, third, or fourth classification**  
 25 in this state, but failure of the auditor to supply such forms shall not in any way excuse any  
 26 person from the performance of any duty imposed by this section or by section 50.815. If any  
 27 county officer fails, neglects, or refuses to comply with the provisions of this section or

28 section 50.815 ~~[he]~~, **the county officer** shall, in addition to other penalties provided by law,  
 29 be liable on his **or her** official bond for dereliction of duty.

2 ~~[55.160. The auditor of each county of the first classification not~~  
 3 ~~having a charter form of government and of each county of the second~~  
 4 ~~classification shall keep an inventory of all county property under the control~~  
 5 ~~and management of the various officers and departments and shall annually~~  
 6 ~~take an inventory of such property at an original value of one thousand dollars~~  
 7 ~~or more showing the amount, location and estimated value thereof. The~~  
 8 ~~auditor shall keep accounts of all appropriations and expenditures made by the~~  
 9 ~~county commission, and no warrant shall be drawn or obligation incurred~~  
 10 ~~without the auditor's certification that an unencumbered balance, sufficient to~~  
 11 ~~pay the same, remain in the appropriate account or in the anticipated revenue~~  
 12 ~~fund against which such warrant or obligation is to be charged. The auditor~~  
 13 ~~shall audit the accounts of all officers of the county annually or upon their~~  
 14 ~~retirement from office. The auditor shall audit, examine and adjust all~~  
 15 ~~accounts, demands, and claims of every kind and character presented for~~  
 16 ~~payment against the county, and shall in the auditor's discretion approve to the~~  
 17 ~~county commission of the county all lawful, true, just and legal accounts,~~  
 18 ~~demands and claims of every kind and character payable out of the county~~  
 19 ~~revenue or out of any county funds before the same shall be allowed and a~~  
 20 ~~warrant issued therefor by the commission. Whenever the auditor thinks it~~  
 21 ~~necessary to the proper examination of any account, demand or claim, the~~  
 22 ~~auditor may examine the parties, witnesses, and others on oath or affirmation~~  
 23 ~~touching any matter or circumstance in the examination of such account,~~  
 24 ~~demand or claim before the auditor allows same. The auditor shall not be~~  
 25 ~~personally liable for any cost for any proceeding instituted against the auditor~~  
 26 ~~in the auditor's official capacity. The auditor shall keep a correct account~~  
 27 ~~between the county and all county and township officers, and shall examine all~~  
 28 ~~records and settlements made by them for and with the county commission or~~  
 29 ~~with each other, and the auditor shall, whenever the auditor desires, have~~  
 30 ~~access to all books, county records or papers kept by any county or township~~  
 31 ~~officer or road overseer. The auditor shall, during the first four days of each~~  
 32 ~~month, strike a balance in the case of each county and township officer,~~  
 33 ~~showing the amount of money collected by each, the amount of money due~~  
 34 ~~from each to the county, and the amount of money due from any source~~  
 35 ~~whatever to such office, and the auditor shall include in such balance any fees~~  
 36 ~~that have been returned to the county commission or to the auditor as unpaid~~  
 37 ~~and which since having been returned have been collected. Upon request, the~~  
 38 ~~auditor shall have access to and the ability to audit and examine claims of~~  
~~every kind and character for which a county officer has a fiduciary duty.]~~

2 55.160. The auditor of each county of the first classification not having a charter form  
 3 of government and of each county of the second classification shall keep an inventory of all  
 4 county property under the control and management of the various officers and departments  
 5 and shall annually take an inventory of such property at an original value of one thousand  
 6 dollars or more showing the amount, location and estimated value thereof. The auditor shall

6 keep accounts of all appropriations and expenditures made by the county commission, and no  
7 warrant shall be drawn or obligation incurred without the auditor's certification that an  
8 unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the  
9 anticipated revenue fund against which such warrant or obligation is to be charged. The  
10 auditor shall audit the accounts of all officers of the county annually or upon their retirement  
11 from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of  
12 every kind and character presented for payment against the county, and shall in the auditor's  
13 discretion approve to the county commission of the county all lawful, true, just and legal  
14 accounts, demands and claims of every kind and character payable out of the county revenue  
15 or out of any county funds before the same shall be allowed and a warrant issued therefor by  
16 the commission. Whenever the auditor thinks it necessary to the proper examination of any  
17 account, demand or claim, the auditor may examine the parties, witnesses, and others on oath  
18 or affirmation touching any matter or circumstance in the examination of such account,  
19 demand or claim before the auditor allows same. The auditor shall not be personally liable  
20 for any cost for any proceeding instituted against the auditor in the auditor's official capacity.  
21 The auditor shall keep a correct account between the county and all county and township  
22 officers, and shall examine all records and settlements made by them for and with the county  
23 commission or with each other, and the auditor shall, whenever the auditor desires, have  
24 access to all books, county records or papers kept by any county or township officer or road  
25 overseer. The auditor shall, during the first four days of each month, strike a balance in the  
26 case of each county and township officer, showing the amount of money collected by each,  
27 the amount of money due from each to the county, and the amount of money due from any  
28 source whatever to such office, and the auditor shall include in such balance any fees that  
29 have been returned to the county commission or to the auditor as unpaid and which since  
30 having been returned have been collected. **Upon request, the auditor shall have access to  
31 and the ability to audit and examine claims of every kind and character for which a  
32 county officer has a fiduciary duty.**

2 ~~[57.317. 1. (1) Except in a noncharter county of the first classification~~  
3 ~~with more than one hundred fifty thousand and less than two hundred thousand~~  
4 ~~inhabitants, the county sheriff in any county of the first or second classification~~  
5 ~~shall receive an annual salary equal to eighty percent of the compensation of~~  
6 ~~an associate circuit judge of the county.~~

7 ~~(2) The county sheriff in any county of the third or fourth~~  
8 ~~classification shall receive an annual salary computed as the following~~  
9 ~~percentages of the compensation of an associate circuit judge of the county. If~~  
10 ~~there is an increase in salary of less than ten thousand dollars, the increase~~  
11 ~~shall take effect on January 1, 2022. If there is an increase of ten thousand~~  
12 ~~dollars or more, the increase shall be paid over a period of five years in twenty~~  
~~percent increments per year. The assessed valuation factor shall be the amount~~

13 thereof as shown for the year next preceding the computation. The provisions  
 14 of this section shall not permit or require a reduction in the amount of  
 15 compensation being paid for the office of sheriff from the prior year.

| Assessed Valuation         | Percentage |
|----------------------------|------------|
| \$18,000,000 to 99,999,999 | 45%        |
| 100,000,000 to 249,999,999 | 50%        |
| 250,000,000 to 449,999,999 | 55%        |
| 450,000,000 to 899,999,999 | 60%        |
| 900,000,000 and over       | 65%        |

22 ~~2. Two thousand dollars of the salary authorized in this section shall be~~  
 23 ~~payable to the sheriff only if the sheriff has completed at least twenty hours of~~  
 24 ~~classroom instruction each calendar year relating to the operations of the~~  
 25 ~~sheriff's office when approved by a professional association of the county~~  
 26 ~~sheriffs of Missouri unless exempted from the training by the professional~~  
 27 ~~association. The professional association approving the program shall provide~~  
 28 ~~a certificate of completion to each sheriff who completes the training program~~  
 29 ~~and shall send a list of certified sheriffs to the treasurer of each county.~~  
 30 ~~Expenses incurred for attending the training session may be reimbursed to the~~  
 31 ~~county sheriff in the same manner as other expenses as may be appropriated~~  
 32 ~~for that purpose.~~

33 ~~3. The county sheriff in any county other than a charter county shall~~  
 34 ~~not receive an annual compensation less than the compensation described~~  
 35 ~~under this section.]~~

57.317. 1. (1) **Except in a noncharter county of the first classification with more**  
 2 **than one hundred fifty thousand and less than two hundred thousand inhabitants, the**  
 3 county sheriff in any county of the first or second classification shall receive an annual salary  
 4 equal to eighty percent of the compensation of an associate circuit judge of the county.

5 (2) The county sheriff in any county of the third or fourth classification shall receive  
 6 an annual salary computed as the following percentages of the compensation of an associate  
 7 circuit judge of the county. If there is an increase in salary of less than ten thousand dollars,  
 8 the increase shall take effect on January 1, 2022. If there is an increase of ten thousand  
 9 dollars or more, the increase shall be paid over a period of five years in twenty percent  
 10 increments per year. The assessed valuation factor shall be the amount thereof as shown for  
 11 the year next preceding the computation. The provisions of this section shall not permit or  
 12 require a reduction in the amount of compensation being paid for the office of sheriff from the  
 13 prior year.

| Assessed Valuation         | Percentage |
|----------------------------|------------|
| \$18,000,000 to 99,999,999 | 45%        |
| 100,000,000 to 249,999,999 | 50%        |

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|----------------------------|-----|
| 250,000,000 to 449,999,999 | 55% |
| 450,000,000 to 899,999,999 | 60% |
| 900,000,000 and over       | 65% |

2. Two thousand dollars of the salary authorized in this section shall be payable to the sheriff only if the sheriff has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the sheriff's office when approved by a professional association of the county sheriffs of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each sheriff who completes the training program and shall send a list of certified sheriffs to the treasurer of each county. Expenses incurred for attending the training session may be reimbursed to the county sheriff in the same manner as other expenses as may be appropriated for that purpose.

3. The county sheriff in any county other than a charter county shall not receive an annual compensation less than the compensation described under this section.

~~[58.095. 1. The county coroner in any county not having a charter form of government shall receive an annual salary computed on a basis as set forth in the following schedule as well as any adjustment authorized under subsection 3 of section 50.327. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of coroner on January 1, 1997:~~

| Assessed Valuation                    | Salary             |
|---------------------------------------|--------------------|
| <del>\$18,000,000 to 40,999,999</del> | <del>\$8,000</del> |
| <del>41,000,000 to 53,999,999</del>   | <del>8,500</del>   |
| <del>54,000,000 to 65,999,999</del>   | <del>9,000</del>   |
| <del>66,000,000 to 85,999,999</del>   | <del>9,500</del>   |
| <del>86,000,000 to 99,999,999</del>   | <del>10,000</del>  |
| <del>100,000,000 to 130,999,999</del> | <del>11,000</del>  |
| <del>131,000,000 to 159,999,999</del> | <del>12,000</del>  |
| <del>160,000,000 to 189,999,999</del> | <del>13,000</del>  |
| <del>190,000,000 to 249,999,999</del> | <del>14,000</del>  |
| <del>250,000,000 to 299,999,999</del> | <del>15,000</del>  |
| <del>300,000,000 or more</del>        | <del>16,000</del>  |

~~2. One thousand dollars of the salary authorized in this section shall be payable to the coroner only if the coroner has completed at least twenty hours of classroom instruction each calendar year as established by the Coroner Standards and Training Commission unless exempted from the training by the Missouri Coroners' and Medical Examiners' Association for good cause. The~~

24 ~~Missouri Coroners' and Medical Examiners' Association shall provide a~~  
 25 ~~certificate of completion to each coroner who completes the training program~~  
 26 ~~and shall send a list of certified coroners to the treasurer of each county and the~~  
 27 ~~department of health and senior services. The Coroner Standards and Training~~  
 28 ~~Commission may certify training programs that satisfy the requirements of this~~  
 29 ~~section in lieu of the training provided by the Missouri Coroners' and Medical~~  
 30 ~~Examiners' Association. Certified training completion shall be submitted to~~  
 31 ~~the Missouri Coroners' and Medical Examiners' Association which, upon~~  
 32 ~~validating the certified training, shall submit the individual's name to the~~  
 33 ~~county treasurer and department of health and senior services indicating the~~  
 34 ~~individual is compliant with the training requirements. Expenses incurred for~~  
 35 ~~attending the training session may be reimbursed to the county coroner in the~~  
 36 ~~same manner as other expenses as may be appropriated for that purpose. All~~  
 37 ~~elected or appointed coroners, deputy coroners, and assistants to the coroner~~  
 38 ~~shall complete the annual training described in this subsection within six~~  
 39 ~~months of election or appointment.~~

40 ~~3. The county coroner in any county not having a charter form of~~  
 41 ~~government shall not, except upon two thirds vote of all the members of the~~  
 42 ~~salary commission, receive an annual compensation in an amount less than the~~  
 43 ~~total compensation being received for the office of county coroner in the~~  
 44 ~~particular county for services rendered or performed on the date the salary~~  
 45 ~~commission votes.~~

46 ~~4. For the term beginning in 1997, the compensation of the coroner, in~~  
 47 ~~counties in which the salary commission has not voted to pay one hundred~~  
 48 ~~percent of the maximum allowable salary, shall be a percentage of the~~  
 49 ~~maximum allowable salary established by this section. The percentage applied~~  
 50 ~~shall be the same percentage of the maximum allowable salary received or~~  
 51 ~~allowed, whichever is greater, to the presiding commissioner or sheriff,~~  
 52 ~~whichever is greater, of that county for the year beginning January 1, 1997. In~~  
 53 ~~those counties in which the salary commission has voted to pay one hundred~~  
 54 ~~percent of the maximum allowable salary, the compensation of the coroner~~  
 55 ~~shall be based on the maximum allowable salary in effect at each time a~~  
 56 ~~coroner's term of office commences following the vote to pay one hundred~~  
 57 ~~percent of the maximum allowable compensation. Subsequent compensation~~  
 58 ~~shall be determined as provided in section 50.333.~~

59 ~~5. Effective January 1, 1997, the county coroner in any county not~~  
 60 ~~having a charter form of government may, upon the approval of the county~~  
 61 ~~commission, receive additional compensation for any month during which~~  
 62 ~~investigations or other services are performed for three or more decedents in~~  
 63 ~~the same incident during such month. The additional compensation shall be an~~  
 64 ~~amount that when added to the regular compensation the sum shall equal the~~  
 65 ~~monthly compensation of the county sheriff.]~~

58.095. 1. The county coroner in any county not having a charter form of  
 2 government shall receive an annual salary computed on a basis as set forth in the following  
 3 schedule as well as any adjustment authorized under subsection 3 of section 50.327. The

4 provisions of this section shall not permit or require a reduction in the amount of  
 5 compensation being paid for the office of coroner on January 1, 1997:

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| Assessed Valuation         | Salary  |
|----------------------------|---------|
| \$18,000,000 to 40,999,999 | \$8,000 |
| 41,000,000 to 53,999,999   | 8,500   |
| 54,000,000 to 65,999,999   | 9,000   |
| 66,000,000 to 85,999,999   | 9,500   |
| 86,000,000 to 99,999,999   | 10,000  |
| 100,000,000 to 130,999,999 | 11,000  |
| 131,000,000 to 159,999,999 | 12,000  |
| 160,000,000 to 189,999,999 | 13,000  |
| 190,000,000 to 249,999,999 | 14,000  |
| 250,000,000 to 299,999,999 | 15,000  |
| 300,000,000 or more        | 16,000  |

18           2. One thousand dollars of the salary authorized in this section shall be payable to the  
 19 coroner only if the coroner has completed at least twenty hours of classroom instruction each  
 20 calendar year as established by the coroner standards and training commission unless  
 21 exempted from the training by the Missouri Coroners' and Medical Examiners' Association  
 22 for good cause. The Missouri Coroners' and Medical Examiners' Association shall provide a  
 23 certificate of completion to each coroner who completes the training program and shall send a  
 24 list of certified coroners to the treasurer of each county and the department of health and  
 25 senior services. The coroner standards and training commission may certify training  
 26 programs that satisfy the requirements of this section in lieu of the training provided by the  
 27 Missouri Coroners' and Medical Examiners' Association. Certified training completion shall  
 28 be submitted to the Missouri Coroners' and Medical Examiners' Association which, upon  
 29 validating the certified training, shall submit the individual's name to the county treasurer and  
 30 department of health and senior services indicating the individual is compliant with the  
 31 training requirements. Expenses incurred for attending the training session may be  
 32 reimbursed to the county coroner in the same manner as other expenses as may be  
 33 appropriated for that purpose. All elected or appointed coroners, deputy coroners, and  
 34 assistants to the coroner shall complete the annual training described in this subsection within  
 35 six months of election or appointment.

36           3. The county coroner in any county not having a charter form of government shall  
 37 not, except upon two-thirds vote of all the members of the salary commission, receive an  
 38 annual compensation in an amount less than the total compensation being received for the

39 office of county coroner in the particular county for services rendered or performed on the  
40 date the salary commission votes.

41 4. For the term beginning in 1997, the compensation of the coroner, in counties in  
42 which the salary commission has not voted to pay one hundred percent of the maximum  
43 allowable salary, shall be a percentage of the maximum allowable salary established by this  
44 section. The percentage applied shall be the same percentage of the maximum allowable  
45 salary received or allowed, whichever is greater, to the presiding commissioner or sheriff,  
46 whichever is greater, of that county for the year beginning January 1, 1997. In those counties  
47 in which the salary commission has voted to pay one hundred percent of the maximum  
48 allowable salary, the compensation of the coroner shall be based on the maximum allowable  
49 salary in effect at each time a coroner's term of office commences following the vote to pay  
50 one hundred percent of the maximum allowable compensation. Subsequent compensation  
51 shall be determined as provided in section 50.333.

52 5. Effective January 1, 1997, the county coroner in any county not having a charter  
53 form of government may, upon the approval of the county commission, receive additional  
54 compensation for any month during which investigations or other services are performed for  
55 three or more decedents in the same incident during such month. The additional  
56 compensation shall be an amount that when added to the regular compensation the sum shall  
57 equal the monthly compensation of the county sheriff.

2 ~~[58.200. When the office of sheriff shall be vacant, by death or~~  
3 ~~otherwise, the coroner of the county is authorized to perform all the duties~~  
4 ~~which are by law required to be performed by the sheriff, until another sheriff~~  
5 ~~for such county shall be appointed and qualified and such coroner shall have~~  
6 ~~notice thereof. In such case, said coroner may appoint one or more deputies,~~  
7 ~~with the approbation of the judge of the circuit court, and every such~~  
8 ~~appointment, with the oath of office endorsed thereon, shall be filed in the~~  
9 ~~office of the clerk of the circuit court of the county. If the coroner becomes the~~  
10 ~~acting sheriff and the sheriff is no longer receiving the sheriff's salary, the~~  
11 ~~coroner may be paid, in addition to the coroner's salary, the difference between~~  
12 ~~the salaries of sheriff and coroner so that the coroner receives the equivalent of~~  
~~the sheriff's salary while serving as acting sheriff.]~~

58.200. When the office of sheriff shall be vacant, by death or otherwise, the coroner  
2 of the county is authorized to perform all the duties which are by law required to be  
3 performed by the sheriff, until another sheriff for such county shall be appointed and qualified  
4 [5] and such coroner shall have notice thereof[~~and~~]. In such case, said coroner may appoint  
5 one or more deputies, with the approbation of the judge of the circuit court; and every such  
6 appointment, with the oath of office endorsed thereon, shall be filed in the office of the clerk  
7 of the circuit court of the county. **If the coroner becomes the acting sheriff and the sheriff**  
8 **is no longer receiving the sheriff's salary, the coroner may be paid, in addition to the**

9 coroner's salary, the difference between the salaries of sheriff and coroner so that the  
 10 coroner receives the equivalent of the sheriff's salary while serving as acting sheriff.

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

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

39 Shall \_\_\_\_\_ (name of city or county) be authorized to create a  
 40 neighborhood improvement district proposed for the \_\_\_\_\_ (project name for  
 41 the proposed improvement) and incur indebtedness and issue general  
 42 obligation bonds to pay for all or part of the cost of public improvements  
 43 within such district, the cost of all indebtedness so incurred to be assessed by  
 44 the governing body of the \_\_\_\_\_ (city or county) on the real property  
 benefitted by such improvements for a period of \_\_\_\_\_ years, and, if included

45 in the resolution, an assessment in each year thereafter with the proceeds  
46 thereof used solely for maintenance of the improvement?

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

73 4. Upon receiving the requisite voter approval at an election or upon  
74 the filing of a proper petition with the city clerk or county clerk, the governing  
75 body may by resolution or ordinance determine the advisability of the  
76 improvement and may order that the district be established and that  
77 preliminary plans and specifications for the improvement be made. Such  
78 resolution or ordinance shall state and make findings as to the project name for  
79 the proposed improvement, the nature of the improvement, the estimated cost  
80 of such improvement, the boundaries of the neighborhood improvement  
81 district to be assessed, the proposed method or methods of assessment of real  
82 property within the district, including any provision for the annual assessment  
83 of maintenance costs of the improvement in each year after the bonds issued  
84 for the original improvement are paid in full, and shall also state that the final  
85 cost of such improvement assessed against the real property within the  
86 neighborhood improvement district and the amount of general obligation  
87 bonds issued therefor shall not, without a new election or petition, exceed the  
88 estimated cost of such improvement by more than twenty five percent.

89 5. The boundaries of the proposed district shall be described by metes  
90 and bounds, streets or other sufficiently specific description. The area of the  
91 neighborhood improvement district finally determined by the governing body

92 of the city or county to be assessed may be less than, but shall not exceed, the  
93 total area comprising such district.

94 ~~6. In any neighborhood improvement district organized prior to~~  
95 ~~August 28, 1994, an assessment may be levied and collected after the original~~  
96 ~~period approved for assessment of property within the district has expired,~~  
97 ~~with the proceeds thereof used solely for maintenance of the improvement, if~~  
98 ~~the residents of the neighborhood improvement district either vote to assess~~  
99 ~~real property within the district for the maintenance costs in the manner~~  
100 ~~prescribed in subsection 2 of this section or if the owners of two-thirds of the~~  
101 ~~area of all real property located within the district sign a petition for such~~  
102 ~~purpose in the same manner as prescribed in subsection 3 of this section.~~

103 ~~7. Prior to any assessment hereafter being levied against any real~~  
104 ~~property within any neighborhood improvement district, and prior to any lien~~  
105 ~~enforceable under either chapter 140 or 141 being imposed after August 28,~~  
106 ~~2013, against any real property within a neighborhood improvement district,~~  
107 ~~the clerk of the governing body establishing the neighborhood improvement~~  
108 ~~district shall cause to be recorded with the recorder of deeds for the county in~~  
109 ~~which any portion of the neighborhood improvement district is located a~~  
110 ~~document conforming to the provisions of sections 59.310 and 59.313, and~~  
111 ~~which shall contain at least the following information:~~

112 ~~(1) Each and all owners of record of real property located within the~~  
113 ~~neighborhood improvement district at the time of recording, who shall be~~  
114 ~~identified in the document as grantors and indexed by the recorder, as required~~  
115 ~~under and pursuant to section 59.440;~~

116 ~~(2) The governing body establishing the neighborhood improvement~~  
117 ~~district and the title of any official or agency responsible for collecting or~~  
118 ~~enforcing any assessments, who shall be identified in the document as grantees~~  
119 ~~and so indexed by the recorder, as required under and pursuant to section~~  
120 ~~59.440;~~

121 ~~(3) The legal description of the property within the neighborhood~~  
122 ~~improvement district which may either be the metes and bounds description~~  
123 ~~authorized in subsection 5 of this section or the legal description of each lot or~~  
124 ~~parcel within the neighborhood improvement district; and~~

125 ~~(4) The identifying number of the resolution or ordinance creating the~~  
126 ~~neighborhood improvement district, or a copy of such resolution or ordinance.~~

127 ~~8. (1) The governing body of the city or county establishing a~~  
128 ~~neighborhood improvement district shall, as soon as is practicable, submit the~~  
129 ~~following information to the state auditor and the department of revenue:~~

130 ~~(a) A description of the boundaries of such district as well as the~~  
131 ~~average assessment made against real property located in such district;~~

132 ~~(b) Any amendments made to the boundaries of a district; and~~

133 ~~(c) The date on which a neighborhood improvement district is~~  
134 ~~dissolved.~~

135 ~~(2) The governing body of the city or county establishing a~~  
136 ~~neighborhood improvement district on or after August 28, 2022, shall not~~  
137 ~~order any assessment to be made on any real property located within a district~~  
138 ~~until such governing body has submitted the information required by~~  
139 ~~paragraph (a) of subdivision (1) of this subsection.]~~

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

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

32 Shall \_\_\_\_\_ (name of city or county) be authorized to create a neighborhood  
33 improvement district proposed for the \_\_\_\_\_ (project name for the proposed improvement)  
34 and incur indebtedness and issue general obligation bonds to pay for all or part of the cost of  
35 public improvements within such district, the cost of all indebtedness so incurred to be  
36 assessed by the governing body of the \_\_\_\_\_ (city or county) on the real property benefitted  
37 by such improvements for a period of \_\_\_\_\_ years, and, if included in the resolution, an

38 assessment in each year thereafter with the proceeds thereof used solely for maintenance of  
39 the improvement?

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

61         4. Upon receiving the requisite voter approval at an election or upon the filing of a  
62 proper petition with the city clerk or county clerk, the governing body may by resolution or  
63 ordinance determine the advisability of the improvement and may order that the district be  
64 established and that preliminary plans and specifications for the improvement be made. Such  
65 resolution or ordinance shall state and make findings as to the project name for the proposed  
66 improvement, the nature of the improvement, the estimated cost of such improvement, the  
67 boundaries of the neighborhood improvement district to be assessed, the proposed method or  
68 methods of assessment of real property within the district, including any provision for the  
69 annual assessment of maintenance costs of the improvement in each year after the bonds  
70 issued for the original improvement are paid in full, and shall also state that the final cost of  
71 such improvement assessed against the real property within the neighborhood improvement  
72 district and the amount of general obligation bonds issued therefor shall not, without a new  
73 election or petition, exceed the estimated cost of such improvement by more than twenty-five  
74 percent.

75           5. The boundaries of the proposed district shall be described by metes and bounds,  
76 streets or other sufficiently specific description. The area of the neighborhood improvement  
77 district finally determined by the governing body of the city or county to be assessed may be  
78 less than, but shall not exceed, the total area comprising such district.

79           6. In any neighborhood improvement district organized prior to August 28, 1994, an  
80 assessment may be levied and collected after the original period approved for assessment of  
81 property within the district has expired, with the proceeds thereof used solely for maintenance  
82 of the improvement, if the residents of the neighborhood improvement district either vote to  
83 assess real property within the district for the maintenance costs in the manner prescribed in  
84 subsection 2 of this section or if the owners of two-thirds of the area of all real property  
85 located within the district sign a petition for such purpose in the same manner as prescribed in  
86 subsection 3 of this section.

87           7. Prior to any assessment hereafter being levied against any real property within any  
88 neighborhood improvement district, and prior to any lien enforceable under either chapter 140  
89 or 141 being imposed after August 28, 2013, against any real property within a neighborhood  
90 improvement district, the clerk of the governing body establishing the neighborhood  
91 improvement district shall cause to be recorded with the recorder of deeds for the county in  
92 which any portion of the neighborhood improvement district is located a document  
93 conforming to the provisions of sections 59.310 and 59.313, and which shall contain at least  
94 the following information:

95           (1) Each and all owners of record of real property located within the neighborhood  
96 improvement district at the time of recording, who shall be identified in the document as  
97 grantors and indexed by the recorder, as required under and pursuant to section 59.440;

98           (2) The governing body establishing the neighborhood improvement district and the  
99 title of any official or agency responsible for collecting or enforcing any assessments, who  
100 shall be identified in the document as grantees and so indexed by the recorder, as required  
101 under and pursuant to section 59.440;

102           (3) The legal description of the property within the neighborhood improvement  
103 district which may either be the metes and bounds description authorized in subsection 5 of  
104 this section or the legal description of each lot or parcel within the neighborhood  
105 improvement district; and

106           (4) The identifying number of the resolution or ordinance creating the neighborhood  
107 improvement district, or a copy of such resolution or ordinance.

108           **8. (1) The governing body of the city or county establishing a neighborhood**  
109 **improvement district shall, as soon as is practicable, submit the following information to**  
110 **the state auditor and the department of revenue:**

- 111           **(a) A description of the boundaries of such district as well as the average**  
 112 **assessment made against real property located in such district;**  
 113           **(b) Any amendments made to the boundaries of a district; and**  
 114           **(c) The date on which a neighborhood improvement district is dissolved.**  
 115           **(2) The governing body of the city or county establishing a neighborhood**  
 116 **improvement district on or after August 28, 2024, shall not order any assessment to be**  
 117 **made on any real property located within a district until such governing body has**  
 118 **submitted the information required by paragraph (a) of subdivision (1) of this**  
 119 **subsection.**

2           ~~[67.461. 1. After the governing body has made the findings specified~~  
 3 ~~in section 67.457 and plans and specifications for the proposed improvements~~  
 4 ~~have been prepared, the governing body shall by ordinance or resolution order~~  
 5 ~~assessments to be made against each parcel of real property deemed to be~~  
 6 ~~benefitted by an improvement based on the revised estimated cost of the~~  
 7 ~~improvement or, if available, the final cost thereof, and shall order a proposed~~  
 8 ~~assessment roll to be prepared.~~

9           ~~2. The plans and specifications for the improvement and the proposed~~  
 10 ~~assessment roll shall be filed with the city clerk or county clerk, as applicable,~~  
 11 ~~and shall be open for public inspection. Such clerk shall thereupon, at the~~  
 12 ~~direction of the governing body, publish notice that the governing body will~~  
 13 ~~conduct a hearing to consider the proposed improvement and proposed~~  
 14 ~~assessments. Such notice shall be published in a newspaper of general~~  
 15 ~~circulation at least once not more than twenty days and not less than ten days~~  
 16 ~~before the hearing and shall state the project name for the improvement, the~~  
 17 ~~date, time and place of such hearing, the general nature of the improvement,~~  
 18 ~~the revised estimated cost or, if available, the final cost of the improvement,~~  
 19 ~~the boundaries of the neighborhood improvement district to be assessed, and~~  
 20 ~~that written or oral objections will be considered at the hearing. Such notice~~  
 21 ~~shall also be sent to the Missouri department of revenue, which shall publish~~  
 22 ~~such notice on its website. At the same time, the clerk shall mail to the owners~~  
 23 ~~of record of the real property made liable to pay the assessments, at their last~~  
 24 ~~known post office address, a notice of the hearing and a statement of the cost~~  
 25 ~~proposed to be assessed against the real property so owned and assessed. The~~  
 26 ~~failure of any owner to receive such notice shall not invalidate the~~  
~~proceedings.]~~

2           67.461. 1. After the governing body has made the findings specified in section  
 3 67.457 and plans and specifications for the proposed improvements have been prepared, the  
 4 governing body shall by ordinance or resolution order assessments to be made against each  
 5 parcel of real property deemed to be benefitted by an improvement based on the revised  
 6 estimated cost of the improvement or, if available, the final cost thereof, and shall order a  
 proposed assessment roll to be prepared.

7           2. The plans and specifications for the improvement and the proposed assessment roll  
 8 shall be filed with the city clerk or county clerk, as applicable, and shall be open for public  
 9 inspection. Such clerk shall thereupon, at the direction of the governing body, publish notice  
 10 that the governing body will conduct a hearing to consider the proposed improvement and  
 11 proposed assessments. Such notice shall be published in a newspaper of general circulation at  
 12 least once not more than twenty days and not less than ten days before the hearing and shall  
 13 state the project name for the improvement, the date, time and place of such hearing, the  
 14 general nature of the improvement, the revised estimated cost or, if available, the final cost of  
 15 the improvement, the boundaries of the neighborhood improvement district to be assessed,  
 16 and that written or oral objections will be considered at the hearing. **Such notice shall also**  
 17 **be sent to the Missouri department of revenue, which shall publish such notice on its**  
 18 **website.** At the same time, the clerk shall mail to the owners of record of the real property  
 19 made liable to pay the assessments, at their last known post office address, a notice of the  
 20 hearing and a statement of the cost proposed to be assessed against the real property so owned  
 21 and assessed. The failure of any owner to receive such notice shall not invalidate the  
 22 proceedings.

2           ~~[67.1421. 1. Upon receipt of a proper petition filed with its municipal~~  
 3 ~~clerk, the governing body of the municipality in which the proposed district is~~  
 4 ~~located shall hold a public hearing in accordance with section 67.1431 and~~  
 5 ~~may adopt an ordinance to establish the proposed district.~~

6           ~~2. A petition is proper if, based on the tax records of the county clerk,~~  
 7 ~~or the collector of revenue if the district is located in a city not within a county,~~  
 8 ~~as of the time of filing the petition with the municipal clerk, it meets the~~  
 9 ~~following requirements:~~

10           ~~(1) It has been signed by property owners collectively owning more~~  
 11 ~~than fifty percent by assessed value of the real property within the boundaries~~  
 12 ~~of the proposed district;~~

13           ~~(2) It has been signed by more than fifty percent per capita of all~~  
 14 ~~owners of real property within the boundaries of the proposed district; and~~

15           ~~(3) It contains the following information:~~

16           ~~(a) The legal description of the proposed district, including a map~~  
 17 ~~illustrating the district boundaries;~~

18           ~~(b) The name of the proposed district;~~

19           ~~(c) A notice that the signatures of the signers may not be withdrawn~~  
 20 ~~later than seven days after the petition is filed with the municipal clerk;~~

21           ~~(d) A five year plan stating a description of the purposes of the~~  
 22 ~~proposed district, the services it will provide, each improvement it will make~~  
 23 ~~from the list of allowable improvements under section 67.1461, an estimate of~~  
 24 ~~the costs of these services and improvements to be incurred, the anticipated~~  
 25 ~~sources of funds to pay the costs, and the anticipated term of the sources of~~  
 26 ~~funds to pay the costs;~~

26 (e) A statement as to whether the district will be a political subdivision  
27 or a not for profit corporation and if it is to be a not for profit corporation, the  
28 name of the not for profit corporation;

29 (f) If the district is to be a political subdivision, a statement as to  
30 whether the district will be governed by a board elected by the district or  
31 whether the board will be appointed by the municipality, and, if the board is to  
32 be elected by the district, the names and terms of the initial board may be  
33 stated;

34 (g) If the district is to be a political subdivision, the number of  
35 directors to serve on the board;

36 (h) The total assessed value of all real property within the proposed  
37 district;

38 (i) A statement as to whether the petitioners are seeking a  
39 determination that the proposed district, or any legally described portion  
40 thereof, is a blighted area;

41 (j) The proposed length of time for the existence of the district, which  
42 in the case of districts established after August 28, 2021, shall not exceed  
43 twenty seven years from the adoption of the ordinance establishing the district  
44 unless the municipality extends the length of time under section 67.1481;

45 (k) The maximum rates of real property taxes, and, business license  
46 taxes in the county seat of a county of the first classification without a charter  
47 form of government containing a population of at least two hundred thousand,  
48 that may be submitted to the qualified voters for approval;

49 (l) The maximum rates of special assessments and respective methods  
50 of assessment that may be proposed by petition;

51 (m) The limitations, if any, on the borrowing capacity of the district;

52 (n) The limitations, if any, on the revenue generation of the district;

53 (o) Other limitations, if any, on the powers of the district;

54 (p) A request that the district be established; and

55 (q) Any other items the petitioners deem appropriate;

56 (4) The signature block for each real property owner signing the  
57 petition shall be in substantially the following form and contain the following  
58 information:

59 Name of owner: \_\_\_\_\_

60 Owner's telephone number and mailing address: \_\_\_\_\_

61 If signer is different from owner:

62 Name of signer: \_\_\_\_\_

63 State basis of legal authority to sign: \_\_\_\_\_

64 Signer's telephone number and mailing address: \_\_\_\_\_

65 If the owner is an individual, state if owner is single or married: \_\_\_\_\_

66 If owner is not an individual, state what type of entity: \_\_\_\_\_

67 Map and parcel number and assessed value of each tract of real  
68 property within the proposed district owned: \_\_\_\_\_

69 By executing this petition, the undersigned represents and warrants that  
70 he or she is authorized to execute this petition on behalf of the property  
71 owner named immediately above

72 \_\_\_\_\_  
73 \_\_\_\_\_

74 Signature of person- Date  
75 signing for owner

76 STATE OF MISSOURI )  
77 ) ss.  
78 COUNTY OF \_\_\_\_\_ )

79 Before me personally appeared \_\_\_\_\_, to me personally known to be  
80 the individual described in and who executed the foregoing instrument.

81 WITNESS my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_  
82 (month), \_\_\_\_\_ (year).

83 \_\_\_\_\_  
84 Notary Public

85 My Commission Expires: \_\_\_\_\_ ; and

86 (5) Alternatively, the governing body of any home rule city with more  
87 than four hundred thousand inhabitants and located in more than one county  
88 may file a petition to initiate the process to establish a district in the portion of  
89 the city located in any county of the first classification with more than two  
90 hundred thousand but fewer than two hundred sixty thousand inhabitants  
91 containing the information required in subdivision (3) of this subsection;  
92 provided that the only funding methods for the services and improvements will  
93 be a real property tax.

94 3. Upon receipt of a petition the municipal clerk shall, within a  
95 reasonable time not to exceed ninety days after receipt of the petition, review  
96 and determine whether the petition substantially complies with the  
97 requirements of subsection 2 of this section. In the event the municipal  
98 clerk receives a petition which does not meet the requirements of subsection 2  
99 of this section, the municipal clerk shall, within a reasonable time, return the  
100 petition to the submitting party by hand delivery, first class mail, postage  
101 prepaid or other efficient means of return and shall specify which requirements  
102 have not been met.

103 4. After the close of the public hearing required pursuant to subsection  
104 1 of this section, the governing body of the municipality may adopt an  
105 ordinance approving the petition and establishing a district as set forth in the  
106 petition and may determine, if requested in the petition, whether the district, or  
107 any legally described portion thereof, constitutes a blighted area. If the  
108 petition was filed by the governing body of a municipality pursuant to  
109 subdivision (5) of subsection 2 of this section, after the close of the public  
110 hearing required pursuant to subsection 1 of this section, the petition may be  
111 approved by the governing body and an election shall be called pursuant to  
112 section 67.1422.

~~5. Amendments to a petition may be made which do not change the proposed boundaries of the proposed district if an amended petition meeting the requirements of subsection 2 of this section is filed with the municipal clerk at the following times and the following requirements have been met:~~

~~(1) At any time prior to the close of the public hearing required pursuant to subsection 1 of this section; provided that, notice of the contents of the amended petition is given at the public hearing;~~

~~(2) At any time after the public hearing and prior to the adoption of an ordinance establishing the proposed district; provided that, notice of the amendments to the petition is given by publishing the notice in a newspaper of general circulation within the municipality and by sending the notice via registered certified United States mail with a return receipt attached to the address of record of each owner of record of real property within the boundaries of the proposed district per the tax records of the county clerk, or the collector of revenue if the district is located in a city not within a county. Such notice shall be published and mailed not less than ten days prior to the adoption of the ordinance establishing the district. Such notice shall also be sent to the Missouri department of revenue, which shall publish such notice on its website;~~

~~(3) At any time after the adoption of any ordinance establishing the district a public hearing on the amended petition is held and notice of the public hearing is given in the manner provided in section 67.1431 and the governing body of the municipality in which the district is located adopts an ordinance approving the amended petition after the public hearing is held.~~

~~6. Upon the creation of a district, the municipal clerk shall report in writing the creation of such district to the Missouri department of economic development and the state auditor.~~

~~7. (1) The governing body of the municipality or county establishing a district or the governing body of such district shall, as soon as is practicable, submit the following information to the state auditor and the department of revenue:~~

~~(a) A description of the boundaries of such district as well as the rate of property tax or sales tax levied in such district;~~

~~(b) Any amendments made to the boundaries of a district or the tax rates levied in such district; and~~

~~(c) The date on which the district is to expire unless sooner terminated.~~

~~(2) The governing body of a community improvement district established on or after August 28, 2022, shall not order any assessment to be made on any real property located within a district and shall not levy any property or sales tax until the information required by paragraph (a) of subdivision (1) of this subsection has been submitted.]~~

67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the governing body of the municipality in which the proposed district is located shall hold a public hearing in accordance with section 67.1431 and may adopt an ordinance to establish the proposed district.

5           2. A petition is proper if, based on the tax records of the county clerk, or the collector  
6 of revenue if the district is located in a city not within a county, as of the time of filing the  
7 petition with the municipal clerk, it meets the following requirements:

8           (1) It has been signed by property owners collectively owning more than fifty percent  
9 by assessed value of the real property within the boundaries of the proposed district;

10          (2) It has been signed by more than fifty percent per capita of all owners of real  
11 property within the boundaries of the proposed district; and

12          (3) It contains the following information:

13           (a) The legal description of the proposed district, including a map illustrating the  
14 district boundaries;

15           (b) The name of the proposed district;

16           (c) A notice that the signatures of the signers may not be withdrawn later than seven  
17 days after the petition is filed with the municipal clerk;

18           (d) A five-year plan stating a description of the purposes of the proposed district, the  
19 services it will provide, each improvement it will make from the list of allowable  
20 improvements under section 67.1461, an estimate of the costs of these services and  
21 improvements to be incurred, the anticipated sources of funds to pay the costs, and the  
22 anticipated term of the sources of funds to pay the costs;

23           (e) A statement as to whether the district will be a political subdivision or a not-for-  
24 profit corporation and if it is to be a not-for-profit corporation, the name of the not-for-profit  
25 corporation;

26           (f) If the district is to be a political subdivision, a statement as to whether the district  
27 will be governed by a board elected by the district or whether the board will be appointed by  
28 the municipality, and, if the board is to be elected by the district, the names and terms of the  
29 initial board may be stated;

30           (g) If the district is to be a political subdivision, the number of directors to serve on  
31 the board;

32           (h) The total assessed value of all real property within the proposed district;

33           (i) A statement as to whether the petitioners are seeking a determination that the  
34 proposed district, or any legally described portion thereof, is a blighted area;

35           (j) The proposed length of time for the existence of the district, which in the case of  
36 districts established after August 28, 2021, shall not exceed twenty-seven years from the  
37 adoption of the ordinance establishing the district unless the municipality extends the length  
38 of time under section 67.1481;

39           (k) The maximum rates of real property taxes, and, business license taxes in the  
40 county seat of a county of the first classification without a charter form of government

41 containing a population of at least two hundred thousand, that may be submitted to the  
42 qualified voters for approval;

43 (l) The maximum rates of special assessments and respective methods of assessment  
44 that may be proposed by petition;

45 (m) The limitations, if any, on the borrowing capacity of the district;

46 (n) The limitations, if any, on the revenue generation of the district;

47 (o) Other limitations, if any, on the powers of the district;

48 (p) A request that the district be established; and

49 (q) Any other items the petitioners deem appropriate;

50 (4) The signature block for each real property owner signing the petition shall be in  
51 substantially the following form and contain the following information:

52 Name of owner: \_\_\_\_\_

53 Owner's telephone number and mailing address: \_\_\_\_\_

54 If signer is different from owner:

55 Name of signer: \_\_\_\_\_

56 State basis of legal authority to sign: \_\_\_\_\_

57 Signer's telephone number and mailing address: \_\_\_\_\_

58 If the owner is an individual, state if owner is single or married: \_\_\_\_\_

59 If owner is not an individual, state what type of entity: \_\_\_\_\_

60 Map and parcel number and assessed value of each tract of real  
61 property within the proposed district owned: \_\_\_\_\_

62 By executing this petition, the undersigned represents and warrants that  
63 he or she is authorized to execute this petition on behalf of the property  
64 owner named immediately above

65 \_\_\_\_\_

66 Signature of person

Date

67 signing for owner

68 STATE OF MISSOURI )

69 ) ss.

70 COUNTY OF \_\_\_\_\_ )

71 Before me personally appeared \_\_\_\_\_, to me personally known to be  
72 the individual described in and who executed the foregoing instrument.

73 WITNESS my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_  
74 (month), \_\_\_\_\_ (year).

75 \_\_\_\_\_

76 \_\_\_\_\_

77 Notary Public

78 My Commission Expires: \_\_\_\_\_ ; and

79 (5) Alternatively, the governing body of any home rule city with more than four  
80 hundred thousand inhabitants and located in more than one county may file a petition to  
81 initiate the process to establish a district in the portion of the city located in any county of the  
82 first classification with more than two hundred thousand but fewer than two hundred sixty  
83 thousand inhabitants containing the information required in subdivision (3) of this subsection;  
84 provided that the only funding methods for the services and improvements will be a real  
85 property tax.

86 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to  
87 exceed ninety days after receipt of the petition, review and determine whether the petition  
88 substantially complies with the requirements of subsection 2 of this section. In the event the  
89 municipal clerk receives a petition which does not meet the requirements of subsection 2 of  
90 this section, the municipal clerk shall, within a reasonable time, return the petition to the  
91 submitting party by hand delivery, first class mail, postage prepaid or other efficient means of  
92 return and shall specify which requirements have not been met.

93 4. After the close of the public hearing required pursuant to subsection 1 of this  
94 section, the governing body of the municipality may adopt an ordinance approving the  
95 petition and establishing a district as set forth in the petition and may determine, if requested  
96 in the petition, whether the district, or any legally described portion thereof, constitutes a  
97 blighted area. If the petition was filed by the governing body of a municipality pursuant to  
98 subdivision (5) of subsection 2 of this section, after the close of the public hearing required  
99 pursuant to subsection 1 of this section, the petition may be approved by the governing body  
100 and an election shall be called pursuant to section 67.1422.

101 5. Amendments to a petition may be made which do not change the proposed  
102 boundaries of the proposed district if an amended petition meeting the requirements of  
103 subsection 2 of this section is filed with the municipal clerk at the following times and the  
104 following requirements have been met:

105 (1) At any time prior to the close of the public hearing required pursuant to subsection  
106 1 of this section; provided that, notice of the contents of the amended petition is given at the  
107 public hearing;

108 (2) At any time after the public hearing and prior to the adoption of an ordinance  
109 establishing the proposed district; provided that, notice of the amendments to the petition is  
110 given by publishing the notice in a newspaper of general circulation within the municipality  
111 and by sending the notice via registered certified United States mail with a return receipt  
112 attached to the address of record of each owner of record of real property within the  
113 boundaries of the proposed district per the tax records of the county clerk, or the collector of

114 revenue if the district is located in a city not within a county. Such notice shall be published  
115 and mailed not less than ten days prior to the adoption of the ordinance establishing the  
116 district. **Such notice shall also be sent to the Missouri department of revenue, which**  
117 **shall publish such notice on its website;**

118 (3) At any time after the adoption of any ordinance establishing the district a public  
119 hearing on the amended petition is held and notice of the public hearing is given in the  
120 manner provided in section 67.1431 and the governing body of the municipality in which the  
121 district is located adopts an ordinance approving the amended petition after the public hearing  
122 is held.

123 6. Upon the creation of a district, the municipal clerk shall report in writing the  
124 creation of such district to the Missouri department of economic development and the state  
125 auditor.

126 7. (1) **The governing body of the municipality or county establishing a district or**  
127 **the governing body of such district shall, as soon as is practicable, submit the following**  
128 **information to the state auditor and the department of revenue:**

129 (a) **A description of the boundaries of such district as well as the rate of property**  
130 **tax or sales tax levied in such district;**

131 (b) **Any amendments made to the boundaries of a district or the tax rates levied**  
132 **in such district; and**

133 (c) **The date on which the district is to expire unless sooner terminated.**

134 (2) **The governing body of a community improvement district established on or**  
135 **after August 28, 2024, shall not order any assessment to be made on any real property**  
136 **located within a district and shall not levy any property or sales tax until the**  
137 **information required by paragraph (a) of subdivision (1) of this subsection has been**  
138 **submitted.**

2 ~~[67.1431. 1. Within a reasonable time, not to exceed forty five days,~~  
3 ~~after the receipt of the verified petition from the municipal clerk, the governing~~  
4 ~~body shall hold or cause to be held a public hearing on the establishment of the~~  
5 ~~proposed district and shall give notice of the public hearing in the manner~~  
6 ~~provided in subsection 3 of this section. All reasonable protests, objections~~  
7 ~~and endorsements shall be heard at the public hearing.~~

8 ~~2. The public hearing may be continued to another date without further~~  
9 ~~notice other than a motion to be entered on the minutes fixing the date, time~~  
10 ~~and place of the continuance of the public hearing, as well as providing such~~  
11 ~~information to the Missouri department of revenue, which shall publish such~~  
12 ~~information on its website.~~

13 ~~3. Notice of the public hearing shall be given by publication and~~  
14 ~~mailing. Notice by publication shall be given by publication in a newspaper of~~  
15 ~~general circulation within the municipality once a week for two consecutive~~  
~~weeks prior to the week of the public hearing, as well as by notice provided to~~

16 ~~the Missouri department of revenue, which shall publish such information on~~  
 17 ~~its website. Notice by mail shall be given not less than fifteen days prior to the~~  
 18 ~~public hearing by sending the notice via registered or certified United States~~  
 19 ~~mail with a return receipt attached to the address of record of each owner of~~  
 20 ~~record of real property within the boundaries of the proposed district. The~~  
 21 ~~published and mailed notices shall include the following:~~  
 22 ~~(1) The date, time and place of the public hearing;~~  
 23 ~~(2) A statement that a petition for the establishment of a district has~~  
 24 ~~been filed with the municipal clerk;~~  
 25 ~~(3) The boundaries of the proposed district by street location, or other~~  
 26 ~~readily identifiable means if no street location exists; and a map illustrating the~~  
 27 ~~proposed boundaries;~~  
 28 ~~(4) A statement that a copy of the petition is available for review at the~~  
 29 ~~office of the municipal clerk during regular business hours; and~~  
 30 ~~(5) A statement that all interested persons shall be given an~~  
 31 ~~opportunity to be heard at the public hearing.]~~

67.1431. 1. Within a reasonable time, not to exceed forty-five days, after the receipt  
 2 of the verified petition from the municipal clerk, the governing body shall hold or cause to be  
 3 held a public hearing on the establishment of the proposed district and shall give notice of the  
 4 public hearing in the manner provided in subsection 3 of this section. All reasonable protests,  
 5 objections and endorsements shall be heard at the public hearing.

6 2. The public hearing may be continued to another date without further notice other  
 7 than a motion to be entered on the minutes fixing the date, time and place of the continuance  
 8 of the public hearing, **as well as providing such information to the Missouri department**  
 9 **of revenue, which shall publish such information on its website.**

10 3. Notice of the public hearing shall be given by publication and mailing. Notice by  
 11 publication shall be given by publication in a newspaper of general circulation within the  
 12 municipality once a week for two consecutive weeks prior to the week of the public hearing,  
 13 **as well as by notice provided to the Missouri department of revenue, which shall publish**  
 14 **such information on its website.** Notice by mail shall be given not less than fifteen days  
 15 prior to the public hearing by sending the notice via registered or certified United States mail  
 16 with a return receipt attached to the address of record of each owner of record of real property  
 17 within the boundaries of the proposed district. The published and mailed notices shall include  
 18 the following:

19 (1) The date, time and place of the public hearing;  
 20 (2) A statement that a petition for the establishment of a district has been filed with  
 21 the municipal clerk;  
 22 (3) The boundaries of the proposed district by street location, or other readily  
 23 identifiable means if no street location exists; and a map illustrating the proposed boundaries;

24 (4) A statement that a copy of the petition is available for review at the office of the  
 25 municipal clerk during regular business hours; and

26 (5) A statement that all interested persons shall be given an opportunity to be heard at  
 27 the public hearing.

2 ~~67.1471. 1. The fiscal year for the district shall be the same as the~~  
 fiscal year of the municipality.

3 ~~2. No earlier than one hundred eighty days and no later than ninety~~  
 4 ~~days prior to the first day of each fiscal year, the board shall submit to the~~  
 5 ~~Missouri department of revenue, the state auditor, and the governing body of~~  
 6 ~~the city a proposed annual budget, setting forth expected expenditures,~~  
 7 ~~revenues, and rates of assessments and taxes, if any, for such fiscal year. The~~  
 8 ~~governing body may review and comment to the board on this proposed~~  
 9 ~~budget, but if such comments are given, the governing body of the~~  
 10 ~~municipality shall provide such written comments to the board no later than~~  
 11 ~~sixty days prior to the first day of the relevant fiscal year; such comments shall~~  
 12 ~~not constitute requirements but shall only be recommendations.~~

13 ~~3. The board shall hold an annual meeting and adopt an annual budget~~  
 14 ~~no later than thirty days prior to the first day of each fiscal year.~~

15 ~~4. Within one hundred twenty days after the end of each fiscal year,~~  
 16 ~~the district shall submit a report to the municipal clerk, the Missouri~~  
 17 ~~department of revenue, the state auditor, and the Missouri department of~~  
 18 ~~economic development. The report shall state the services provided, revenues~~  
 19 ~~collected, and expenditures made by the district during such fiscal year; state~~  
 20 ~~the dates the district adopted its annual budget, submitted its proposed annual~~  
 21 ~~budget to the municipality, and submitted its annual report to the municipal~~  
 22 ~~clerk; and include copies of written resolutions approved by the board during~~  
 23 ~~the fiscal year. The municipal clerk shall retain this report as part of the~~  
 24 ~~official records of the municipality and shall also cause this report to be spread~~  
 25 ~~upon the records of the governing body.~~

26 ~~5. The state auditor may audit a district in the same manner as the~~  
 27 ~~auditor may audit any agency of the state.]~~

67.1471. 1. The fiscal year for the district shall be the same as the fiscal year of the  
 2 municipality.

3 2. No earlier than one hundred eighty days and no later than ninety days prior to the  
 4 first day of each fiscal year, the board shall submit to the **Missouri department of revenue,**  
 5 **the state auditor, and the** governing body of the city a proposed annual budget, setting forth  
 6 expected expenditures, revenues, and rates of assessments and taxes, if any, for such fiscal  
 7 year. The governing body may review and comment to the board on this proposed budget,  
 8 but if such comments are given, the governing body of the municipality shall provide such  
 9 written comments to the board no later than sixty days prior to the first day of the relevant  
 10 fiscal year; such comments shall not constitute requirements but shall only be  
 11 recommendations.

12           3. The board shall hold an annual meeting and adopt an annual budget no later than  
13 thirty days prior to the first day of each fiscal year.

14           4. Within one hundred twenty days after the end of each fiscal year, the district shall  
15 submit a report to the municipal clerk, **Missouri department of revenue, the state auditor,**  
16 and the Missouri department of economic development. The report shall state the services  
17 provided, revenues collected, and expenditures made by the district during such fiscal year;  
18 state the dates the district adopted its annual budget, submitted its proposed annual budget to  
19 the municipality, and submitted its annual report to the municipal clerk; and include copies of  
20 written resolutions approved by the board during the fiscal year. The municipal clerk shall  
21 retain this report as part of the official records of the municipality and shall also cause this  
22 report to be spread upon the records of the governing body.

23           5. The state auditor may audit a district in the same manner as the auditor may audit  
24 any agency of the state.

2           ~~[99.825. 1. Prior to the adoption of an ordinance proposing the~~  
3 ~~designation of a redevelopment area, or approving a redevelopment plan or~~  
4 ~~redevelopment project, the commission shall fix a time and place for a public~~  
5 ~~hearing as required in subsection 4 of section 99.820 and notify each taxing~~  
6 ~~district located wholly or partially within the boundaries of the proposed~~  
7 ~~redevelopment area, plan or project. At the public hearing any interested~~  
8 ~~person or affected taxing district may file with the commission written~~  
9 ~~objections to, or comments on, and may be heard orally in respect to, any~~  
10 ~~issues embodied in the notice. The commission shall hear and consider all~~  
11 ~~protests, objections, comments and other evidence presented at the hearing.~~  
12 ~~The hearing may be continued to another date without further notice other than~~  
13 ~~a motion to be entered upon the minutes fixing the time and place of the~~  
14 ~~subsequent hearing, as well as providing such information to the Missouri~~  
15 ~~department of revenue, which shall publish such information on its website;~~  
16 ~~provided, if the commission is created under subsection 3 of section 99.820,~~  
17 ~~the hearing shall not be continued for more than thirty days beyond the date on~~  
18 ~~which it is originally opened unless such longer period is requested by the~~  
19 ~~chief elected official of the municipality creating the commission and~~  
20 ~~approved by a majority of the commission. Prior to the conclusion of the~~  
21 ~~hearing, changes may be made in the redevelopment plan, redevelopment~~  
22 ~~project, or redevelopment area, provided that each affected taxing district is~~  
23 ~~given written notice of such changes at least seven days prior to the conclusion~~  
24 ~~of the hearing. After the public hearing but prior to the adoption of an~~  
25 ~~ordinance approving a redevelopment plan or redevelopment project, or~~  
26 ~~designating a redevelopment area, changes may be made to the redevelopment~~  
27 ~~plan, redevelopment projects or redevelopment areas without a further hearing,~~  
28 ~~if such changes do not enlarge the exterior boundaries of the redevelopment~~  
29 ~~area or areas, and do not substantially affect the general land uses established~~  
30 ~~in the redevelopment plan or substantially change the nature of the~~  
~~redevelopment projects, provided that notice of such changes shall be given~~

31 by mail to each affected taxing district and by publication in a newspaper of  
 32 ~~general circulation in the area of the proposed redevelopment not less than ten~~  
 33 ~~days prior to the adoption of the changes by ordinance. After the adoption of~~  
 34 ~~an ordinance approving a redevelopment plan or redevelopment project, or~~  
 35 ~~designating a redevelopment area, no ordinance shall be adopted altering the~~  
 36 ~~exterior boundaries, affecting the general land uses established pursuant to the~~  
 37 ~~redevelopment plan or changing the nature of the redevelopment project~~  
 38 ~~without complying with the procedures provided in this section pertaining to~~  
 39 ~~the initial approval of a redevelopment plan or redevelopment project and~~  
 40 ~~designation of a redevelopment area. Hearings with regard to a redevelopment~~  
 41 ~~project, redevelopment area, or redevelopment plan may be held~~  
 42 ~~simultaneously.~~

43 2. ~~If, after concluding the hearing required under this section, the~~  
 44 ~~commission makes a recommendation under section 99.820 in opposition to a~~  
 45 ~~proposed redevelopment plan, redevelopment project, or designation of a~~  
 46 ~~redevelopment area, or any amendments thereto, a municipality desiring to~~  
 47 ~~approve such project, plan, designation, or amendments shall do so only upon~~  
 48 ~~a two-thirds majority vote of the governing body of such municipality. For~~  
 49 ~~plans, projects, designations, or amendments approved by a municipality over~~  
 50 ~~the recommendation in opposition by the commission formed under subsection~~  
 51 ~~3 of section 99.820, the economic activity taxes and payments in lieu of taxes~~  
 52 ~~generated by such plan, project, designation, or amendment shall be restricted~~  
 53 ~~to paying only those redevelopment project costs contained in subparagraphs~~  
 54 ~~b. and c. of paragraph (e) of subdivision (16) of section 99.805 per~~  
 55 ~~redevelopment project.~~

56 3. ~~Tax incremental financing projects within an economic~~  
 57 ~~development area shall apply to and fund only the following infrastructure~~  
 58 ~~projects: highways, roads, streets, bridges, sewers, traffic control systems and~~  
 59 ~~devices, water distribution and supply systems, curbing, sidewalks and any~~  
 60 ~~other similar public improvements, but in no case shall it include buildings.~~

61 4. ~~(1) The governing body of the municipality establishing a~~  
 62 ~~redevelopment area shall, as soon as is practicable, submit the following~~  
 63 ~~information to the state auditor and the department of revenue:~~

64 (a) ~~A description of the boundaries of such redevelopment area;~~  
 65 (b) ~~Any amendments made to the boundaries of a redevelopment area;~~  
 66 (c) ~~The estimated redevelopment project costs and the estimated date~~  
 67 ~~of completion of all redevelopment projects; and~~  
 68 (d) ~~The date on which the redevelopment area is dissolved.~~

69 (2) ~~The governing body of the municipality establishing a~~  
 70 ~~redevelopment area on or after August 28, 2022, shall not deposit any~~  
 71 ~~payments in lieu of taxes or any other taxes into the special allocation fund~~  
 72 ~~until such governing body has submitted the information required by~~  
 73 ~~paragraph (a) of subdivision (1) of this subsection.]~~

99.825. 1. Prior to the adoption of an ordinance proposing the designation of a  
 2 redevelopment area, or approving a redevelopment plan or redevelopment project, the  
 3 commission shall fix a time and place for a public hearing as required in subsection 4 of

4 section 99.820 and notify each taxing district located wholly or partially within the  
5 boundaries of the proposed redevelopment area, plan or project. At the public hearing any  
6 interested person or affected taxing district may file with the commission written objections  
7 to, or comments on, and may be heard orally in respect to, any issues embodied in the notice.  
8 The commission shall hear and consider all protests, objections, comments and other  
9 evidence presented at the hearing. The hearing may be continued to another date without  
10 further notice other than a motion to be entered upon the minutes fixing the time and place of  
11 the subsequent hearing, **as well as providing such information to the Missouri department**  
12 **of revenue, which shall publish such information on its website;** provided, if the  
13 commission is created under subsection 3 of section 99.820, the hearing shall not be  
14 continued for more than thirty days beyond the date on which it is originally opened unless  
15 such longer period is requested by the chief elected official of the municipality creating the  
16 commission and approved by a majority of the commission. Prior to the conclusion of the  
17 hearing, changes may be made in the redevelopment plan, redevelopment project, or  
18 redevelopment area, provided that each affected taxing district is given written notice of such  
19 changes at least seven days prior to the conclusion of the hearing. After the public hearing  
20 but prior to the adoption of an ordinance approving a redevelopment plan or redevelopment  
21 project, or designating a redevelopment area, changes may be made to the redevelopment  
22 plan, redevelopment projects or redevelopment areas without a further hearing, if such  
23 changes do not enlarge the exterior boundaries of the redevelopment area or areas, and do not  
24 substantially affect the general land uses established in the redevelopment plan or  
25 substantially change the nature of the redevelopment projects, provided that notice of such  
26 changes shall be given by mail to each affected taxing district and by publication in a  
27 newspaper of general circulation in the area of the proposed redevelopment not less than ten  
28 days prior to the adoption of the changes by ordinance. After the adoption of an ordinance  
29 approving a redevelopment plan or redevelopment project, or designating a redevelopment  
30 area, no ordinance shall be adopted altering the exterior boundaries, affecting the general land  
31 uses established pursuant to the redevelopment plan or changing the nature of the  
32 redevelopment project without complying with the procedures provided in this section  
33 pertaining to the initial approval of a redevelopment plan or redevelopment project and  
34 designation of a redevelopment area. Hearings with regard to a redevelopment project,  
35 redevelopment area, or redevelopment plan may be held simultaneously.

36       2. If, after concluding the hearing required under this section, the commission makes  
37 a recommendation under section 99.820 in opposition to a proposed redevelopment plan,  
38 redevelopment project, or designation of a redevelopment area, or any amendments thereto, a  
39 municipality desiring to approve such project, plan, designation, or amendments shall do so  
40 only upon a two-thirds majority vote of the governing body of such municipality. For plans,

41 projects, designations, or amendments approved by a municipality over the recommendation  
 42 in opposition by the commission formed under subsection 3 of section 99.820, the economic  
 43 activity taxes and payments in lieu of taxes generated by such plan, project, designation, or  
 44 amendment shall be restricted to paying only those redevelopment project costs contained in  
 45 subparagraphs b. and c. of paragraph (c) of subdivision (16) of section 99.805 per  
 46 redevelopment project.

47 3. Tax incremental financing projects within an economic development area shall  
 48 apply to and fund only the following infrastructure projects: highways, roads, streets,  
 49 bridges, sewers, traffic control systems and devices, water distribution and supply systems,  
 50 curbing, sidewalks and any other similar public improvements, but in no case shall it include  
 51 buildings.

52 **4. (1) The governing body of the municipality establishing a redevelopment area**  
 53 **shall, as soon as is practicable, submit the following information to the state auditor and**  
 54 **the department of revenue:**

- 55 (a) A description of the boundaries of such redevelopment area;
- 56 (b) Any amendments made to the boundaries of a redevelopment area;
- 57 (c) The estimated redevelopment project costs and the estimated date of
- 58 completion of all redevelopment projects; and
- 59 (d) The date on which the redevelopment area is dissolved.

60 **(2) The governing body of the municipality establishing a redevelopment area on**  
 61 **or after August 28, 2024, shall not deposit any payments in lieu of taxes or any other**  
 62 **taxes into the special allocation fund until such governing body has submitted the**  
 63 **information required by paragraph (a) of subdivision (1) of this subsection.**

~~2 [99.830. 1. Notice of the public hearing required by section 99.825  
 3 shall be given by publication and mailing. Notice by publication shall be  
 4 given by publication at least twice, the first publication to be not more than  
 5 thirty days and the second publication to be not more than ten days prior to the  
 6 hearing, in a newspaper of general circulation in the area of the proposed  
 7 redevelopment. Notice by mailing shall be given by depositing such notice in  
 8 the United States mail by certified mail addressed to the person or persons in  
 9 whose name the general taxes for the last preceding year were paid on each lot,  
 10 block, tract, or parcel of land lying within the redevelopment project or  
 11 redevelopment area which is to be subjected to the payment or payments in  
 12 lieu of taxes and economic activity taxes pursuant to section 99.845. Such  
 13 notice shall be mailed not less than ten days prior to the date set for the public  
 14 hearing. In the event taxes for the last preceding year were not paid, the notice  
 15 shall also be sent to the persons last listed on the tax rolls within the preceding  
 16 three years as the owners of such property.~~

~~17 2. The notices issued pursuant to this section shall include the following:~~

- 18 ~~(1) The time and place of the public hearing;~~
- 19 ~~(2) The general boundaries of the proposed redevelopment area or~~
- 20 ~~redevelopment project by street location, where possible;~~
- 21 ~~(3) A statement that all interested persons shall be given an~~
- 22 ~~opportunity to be heard at the public hearing;~~
- 23 ~~(4) A description of the proposed redevelopment plan or~~
- 24 ~~redevelopment project and a location and time where the entire plan or~~
- 25 ~~project proposal may be reviewed by any interested party;~~
- 26 ~~(5) Such other matters as the commission may deem appropriate.~~
- 27 ~~3. Not less than forty five days prior to the date set for the public~~
- 28 ~~hearing, the commission shall give notice by mail as provided in subsection 1~~
- 29 ~~of this section to all taxing districts from which taxable property is included in~~
- 30 ~~the redevelopment area, redevelopment project or redevelopment plan, and in~~
- 31 ~~addition to the other requirements pursuant to subsection 2 of this section, the~~
- 32 ~~notice shall include an invitation to each taxing district to submit comments to~~
- 33 ~~the commission concerning the subject matter of the hearing prior to the date~~
- 34 ~~of the hearing.~~
- 35 ~~4. A copy of any and all hearing notices required by section 99.825~~
- 36 ~~shall be submitted by the commission to the director of the department of~~
- 37 ~~economic development and to the Missouri department of revenue, which shall~~
- 38 ~~publish such notice on its website. Such submission of the copy of the hearing~~
- 39 ~~notice shall comply with the prior notice requirements pursuant to subsection 3~~
- 40 ~~of this section.]~~

99.830. 1. Notice of the public hearing required by section 99.825 shall be given by  
 2 publication and mailing. Notice by publication shall be given by publication at least twice,  
 3 the first publication to be not more than thirty days and the second publication to be not more  
 4 than ten days prior to the hearing, in a newspaper of general circulation in the area of the  
 5 proposed redevelopment. Notice by mailing shall be given by depositing such notice in the  
 6 United States mail by certified mail addressed to the person or persons in whose name the  
 7 general taxes for the last preceding year were paid on each lot, block, tract, or parcel of land  
 8 lying within the redevelopment project or redevelopment area which is to be subjected to the  
 9 payment or payments in lieu of taxes and economic activity taxes pursuant to section 99.845.  
 10 Such notice shall be mailed not less than ten days prior to the date set for the public hearing.  
 11 In the event taxes for the last preceding year were not paid, the notice shall also be sent to the  
 12 persons last listed on the tax rolls within the preceding three years as the owners of such  
 13 property.

- 14 2. The notices issued pursuant to this section shall include the following:
- 15 (1) The time and place of the public hearing;
- 16 (2) The general boundaries of the proposed redevelopment area or redevelopment
- 17 project by street location, where possible;
- 18 (3) A statement that all interested persons shall be given an opportunity to be heard at
- 19 the public hearing;

20 (4) A description of the proposed redevelopment plan or redevelopment project and a  
 21 location and time where the entire plan or project proposal may be reviewed by any interested  
 22 party;

23 (5) Such other matters as the commission may deem appropriate.

24 3. Not less than forty-five days prior to the date set for the public hearing, the  
 25 commission shall give notice by mail as provided in subsection 1 of this section to all taxing  
 26 districts from which taxable property is included in the redevelopment area, redevelopment  
 27 project or redevelopment plan, and in addition to the other requirements pursuant to  
 28 subsection 2 of this section, the notice shall include an invitation to each taxing district to  
 29 submit comments to the commission concerning the subject matter of the hearing prior to the  
 30 date of the hearing.

31 4. A copy of any and all hearing notices required by section 99.825 shall be submitted  
 32 by the commission to the director of the department of economic development **and to the**  
 33 **Missouri department of revenue, which shall publish such notice on its website.** Such  
 34 submission of the copy of the hearing notice shall comply with the prior notice requirements  
 35 pursuant to subsection 3 of this section.

~~2 [99.865.—1. No later than November fifteenth of each year, the  
 3 governing body of the municipality, or its designee, shall prepare a report  
 4 concerning the status of each redevelopment plan and redevelopment project  
 5 existing as of December thirty first of the preceding year, and shall submit a  
 6 copy of such report to the director of the department of revenue. The report  
 shall include the following:~~

- ~~7 (1) The amount and source of revenue in the special allocation fund;  
 8 (2) The amount and purpose of expenditures from the special  
 9 allocation fund;  
 10 (3) The amount of any pledge of revenues, including principal and  
 11 interest on any outstanding bonded indebtedness;  
 12 (4) The original assessed value of the redevelopment project;  
 13 (5) The assessed valuation added to the redevelopment project;  
 14 (6) Payments made in lieu of taxes received and expended;  
 15 (7) The economic activity taxes generated within the redevelopment  
 16 area in the calendar year prior to the approval of the redevelopment plan, to  
 17 include a separate entry for the state sales tax revenue base for the  
 18 redevelopment area or the state income tax withheld by employers on behalf  
 19 of existing employees in the redevelopment area prior to the redevelopment  
 20 plan;  
 21 (8) The economic activity taxes generated within the redevelopment  
 22 area after the approval of the redevelopment plan, to include a separate entry  
 23 for the increase in state sales tax revenues for the redevelopment area or the  
 24 increase in state income tax withheld by employers on behalf of new  
 25 employees who fill new jobs created in the redevelopment area;~~

26           ~~(9) Reports on contracts made incident to the implementation and~~  
27 ~~furtherance of a redevelopment plan or project;~~

28           ~~(10) A copy of any redevelopment plan, which shall include the~~  
29 ~~required findings and cost-benefit analysis pursuant to subdivisions (1) to (6)~~  
30 ~~of section 99.810;~~

31           ~~(11) The cost of any property acquired, disposed of, rehabilitated,~~  
32 ~~reconstructed, repaired or remodeled;~~

33           ~~(12) The number of parcels acquired by or through initiation of~~  
34 ~~eminent domain proceedings; and~~

35           ~~(13) Any additional information the municipality deems necessary.~~

36           ~~2. Data contained in the report mandated pursuant to the provisions of~~  
37 ~~subsection 1 of this section shall be made available to the commissioner of~~  
38 ~~administration, who shall publish such reports on the Missouri accountability~~  
39 ~~portal pursuant to section 37.850. Any information regarding amounts~~  
40 ~~disbursed to municipalities pursuant to the provisions of section 99.845 shall~~  
41 ~~be deemed a public record, as defined in section 610.010. An annual statement~~  
42 ~~showing the payments made in lieu of taxes received and expended in that~~  
43 ~~year, the status of the redevelopment plan and projects therein, amount of~~  
44 ~~outstanding bonded indebtedness and any additional information the~~  
45 ~~municipality deems necessary shall be published in a newspaper of general~~  
46 ~~circulation in the municipality.~~

47           ~~3. Five years after the establishment of a redevelopment plan and~~  
48 ~~every five years thereafter the governing body shall hold a public hearing~~  
49 ~~regarding those redevelopment plans and projects created pursuant to sections~~  
50 ~~99.800 to 99.865. The purpose of the hearing shall be to determine if the~~  
51 ~~redevelopment project is making satisfactory progress under the proposed time~~  
52 ~~schedule contained within the approved plans for completion of such projects.~~  
53 ~~Notice of such public hearing shall be given in a newspaper of general~~  
54 ~~circulation in the area served by the commission once each week for four~~  
55 ~~weeks immediately prior to the hearing, and shall also be sent to the Missouri~~  
56 ~~department of revenue, which shall publish such notice on its website.~~

57           ~~4. The director of the department of revenue shall submit a report to~~  
58 ~~the state auditor, the speaker of the house of representatives, and the president~~  
59 ~~pro tem of the senate no later than February first of each year. The report shall~~  
60 ~~contain a summary of all information received by the director pursuant to~~  
61 ~~subsection 1 of this section.~~

62           ~~5. For the purpose of coordinating all tax increment financing projects~~  
63 ~~using new state revenues, the director of the department of economic~~  
64 ~~development may promulgate rules and regulations to ensure compliance with~~  
65 ~~this section. Such rules and regulations may include methods for enumerating~~  
66 ~~all of the municipalities which have established commissions pursuant to~~  
67 ~~section 99.820. No rule or portion of a rule promulgated under the authority of~~  
68 ~~sections 99.800 to 99.865 shall become effective unless it has been~~  
69 ~~promulgated pursuant to the provisions of chapter 536. All rulemaking~~  
70 ~~authority delegated prior to June 27, 1997, is of no force and effect and~~  
71 ~~repealed; however, nothing in this section shall be interpreted to repeal or~~  
72 ~~affect the validity of any rule filed or adopted prior to June 27, 1997, if such~~  
73 ~~rule complied with the provisions of chapter 536. The provisions of this~~

74 ~~section and chapter 536 are nonseverable and if any of the powers vested with~~  
 75 ~~the general assembly pursuant to chapter 536 including the ability to review, to~~  
 76 ~~delay the effective date, or to disapprove and annul a rule or portion of a rule~~  
 77 ~~are subsequently held unconstitutional, then the purported grant of rulemaking~~  
 78 ~~authority and any rule so proposed and contained in the order of rulemaking~~  
 79 ~~shall be invalid and void.~~

80 ~~6. The department of economic development shall provide information~~  
 81 ~~and technical assistance, as requested by any municipality, on the requirements~~  
 82 ~~of sections 99.800 to 99.865. Such information and technical assistance shall~~  
 83 ~~be provided in the form of a manual, written in an easy to follow manner, and~~  
 84 ~~through consultations with departmental staff.~~

85 ~~7. The department of revenue shall provide notice of any failure to~~  
 86 ~~comply with the reporting requirements provided in subsection 1 of this~~  
 87 ~~section to the applicable municipality, specifying any required corrections, by~~  
 88 ~~certified mail addressed to the municipality's chief elected officer. If such~~  
 89 ~~municipality does not satisfy the reporting requirements for which it~~  
 90 ~~previously did not comply, as specified in the notice from the department of~~  
 91 ~~revenue, within sixty days of the receipt of the notice, the municipality shall be~~  
 92 ~~prohibited from adopting any new tax increment finance plan for a period of~~  
 93 ~~five years from the date of the department of revenue's notice. All reports filed~~  
 94 ~~pursuant to subsection 1 of this section or in response to a notice from the~~  
 95 ~~department of revenue pursuant to this subsection shall be deemed accepted by~~  
 96 ~~the department of revenue unless the department of revenue provides the~~  
 97 ~~applicable municipality with a written objection thereto, specifying any~~  
 98 ~~required corrections, by certified mail addressed to the chief elected officer of~~  
 99 ~~the municipality within sixty days of the municipality's submission of such~~  
 100 ~~report.~~

101 ~~8. Based upon the information provided in the reports required under~~  
 102 ~~the provisions of this section, the state auditor shall make available for public~~  
 103 ~~inspection on the auditor's website a searchable electronic database of such~~  
 104 ~~municipal tax increment finance reports. All information contained within~~  
 105 ~~such database shall be maintained for a period of no less than ten years from~~  
 106 ~~initial posting.]~~

99.865. 1. No later than November fifteenth of each year, the governing body of the  
 2 municipality, or its designee, shall prepare a report concerning the status of each  
 3 redevelopment plan and redevelopment project existing as of December thirty-first of the  
 4 preceding year, and shall submit a copy of such report to the director of the department of  
 5 revenue. The report shall include the following:

- 6 (1) The amount and source of revenue in the special allocation fund;
- 7 (2) The amount and purpose of expenditures from the special allocation fund;
- 8 (3) The amount of any pledge of revenues, including principal and interest on any  
 9 outstanding bonded indebtedness;
- 10 (4) The original assessed value of the redevelopment project;
- 11 (5) The assessed valuation added to the redevelopment project;

12 (6) Payments made in lieu of taxes received and expended;

13 (7) The economic activity taxes generated within the redevelopment area in the  
14 calendar year prior to the approval of the redevelopment plan, to include a separate entry for  
15 the state sales tax revenue base for the redevelopment area or the state income tax withheld by  
16 employers on behalf of existing employees in the redevelopment area prior to the  
17 redevelopment plan;

18 (8) The economic activity taxes generated within the redevelopment area after the  
19 approval of the redevelopment plan, to include a separate entry for the increase in state sales  
20 tax revenues for the redevelopment area or the increase in state income tax withheld by  
21 employers on behalf of new employees who fill new jobs created in the redevelopment area;

22 (9) Reports on contracts made incident to the implementation and furtherance of a  
23 redevelopment plan or project;

24 (10) A copy of any redevelopment plan, which shall include the required findings and  
25 cost-benefit analysis pursuant to subdivisions (1) to (6) of **subsection 1 of** section 99.810;

26 (11) The cost of any property acquired, disposed of, rehabilitated, reconstructed,  
27 repaired or remodeled;

28 (12) The number of parcels acquired by or through initiation of eminent domain  
29 proceedings; and

30 (13) Any additional information the municipality deems necessary.

31 2. Data contained in the report mandated pursuant to the provisions of subsection 1 of  
32 this section shall be made available to the commissioner of administration, who shall publish  
33 such reports on the Missouri accountability portal pursuant to section 37.850. Any  
34 information regarding amounts disbursed to municipalities pursuant to the provisions of  
35 section 99.845 shall be deemed a public record, as defined in section 610.010. An annual  
36 statement showing the payments made in lieu of taxes received and expended in that year, the  
37 status of the redevelopment plan and projects therein, amount of outstanding bonded  
38 indebtedness and any additional information the municipality deems necessary shall be  
39 published in a newspaper of general circulation in the municipality.

40 3. Five years after the establishment of a redevelopment plan and every five years  
41 thereafter the governing body shall hold a public hearing regarding those redevelopment  
42 plans and projects created pursuant to sections 99.800 to 99.865. The purpose of the hearing  
43 shall be to determine if the redevelopment project is making satisfactory progress under the  
44 proposed time schedule contained within the approved plans for completion of such projects.  
45 Notice of such public hearing shall be given in a newspaper of general circulation in the area  
46 served by the commission once each week for four weeks immediately prior to the hearing,  
47 **and shall also be sent to the Missouri department of revenue, which shall publish such**  
48 **notice on its website.**

49           4. The director of the department of revenue shall submit a report to the state auditor,  
50 the speaker of the house of representatives, and the president pro tem of the senate no later  
51 than February first of each year. The report shall contain a summary of all information  
52 received by the director pursuant to subsection 1 of this section.

53           5. For the purpose of coordinating all tax increment financing projects using new  
54 state revenues, the director of the department of economic development may promulgate rules  
55 and regulations to ensure compliance with this section. Such rules and regulations may  
56 include methods for enumerating all of the municipalities which have established  
57 commissions pursuant to section 99.820. No rule or portion of a rule promulgated under  
58 the authority of sections 99.800 to 99.865 shall become effective unless it has been  
59 promulgated pursuant to the provisions of chapter 536. All rulemaking authority delegated  
60 prior to June 27, 1997, is of no force and effect and repealed; however, nothing in this section  
61 shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to June 27,  
62 1997, if such rule complied with the provisions of chapter 536. The provisions of this section  
63 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
64 pursuant to chapter 536 including the ability to review, to delay the effective date, or to  
65 disapprove and annul a rule or portion of a rule are subsequently held unconstitutional, then  
66 the purported grant of rulemaking authority and any rule so proposed and contained in the  
67 order of rulemaking shall be invalid and void.

68           6. The department of economic development shall provide information and technical  
69 assistance, as requested by any municipality, on the requirements of sections 99.800 to  
70 99.865. Such information and technical assistance shall be provided in the form of a manual,  
71 written in an easy-to-follow manner, and through consultations with departmental staff.

72           7. The department of revenue shall provide notice of any failure to comply with the  
73 reporting requirements provided in subsection 1 of this section to the applicable municipality,  
74 specifying any required corrections, by certified mail addressed to the municipality's chief  
75 elected officer. If such municipality does not satisfy the reporting requirements for which it  
76 previously did not comply, as specified in the notice from the department of revenue, within  
77 sixty days of the receipt of the notice, the municipality shall be prohibited from adopting any  
78 new tax increment finance plan for a period of five years from the date of the department of  
79 revenue's notice. All reports filed pursuant to subsection 1 of this section or in response to a  
80 notice from the department of revenue pursuant to this subsection shall be deemed accepted  
81 by the department of revenue unless the department of revenue provides the applicable  
82 municipality with a written objection thereto, specifying any required corrections, by certified  
83 mail addressed to the chief elected officer of the municipality within sixty days of the  
84 municipality's submission of such report.

85           8. Based upon the information provided in the reports required under the provisions  
86 of this section, the state auditor shall make available for public inspection on the auditor's  
87 website a searchable electronic database of such municipal tax increment finance reports. All  
88 information contained within such database shall be maintained for a period of no less than  
89 ten years from initial posting.

2           ~~[105.145. 1. The following definitions shall be applied to the terms  
used in this section:~~

3           ~~(1) "Governing body", the board, body, or persons in which the powers  
4 of a political subdivision as a body corporate, or otherwise, are vested;~~

5           ~~(2) "Political subdivision", any agency or unit of this state, except  
6 counties and school districts, which now is, or hereafter shall be, authorized to  
7 levy taxes or empowered to cause taxes to be levied.~~

8           ~~2. The governing body of each political subdivision in the state shall  
9 cause to be prepared an annual report of the financial transactions of the  
10 political subdivision in such summary form as the state auditor shall prescribe  
11 by rule, except that the annual report of political subdivisions whose cash  
12 receipts for the reporting period are ten thousand dollars or less shall only be  
13 required to contain the cash balance at the beginning of the reporting period, a  
14 summary of cash receipts, a summary of cash disbursements and the cash  
15 balance at the end of the reporting period.~~

16           ~~3. Within such time following the end of the fiscal year as the state  
17 auditor shall prescribe by rule, the governing body of each political  
18 subdivision shall cause a copy of the annual financial report to be remitted  
19 to the state auditor.~~

20           ~~4. The state auditor shall immediately on receipt of each financial  
21 report acknowledge the receipt of the report.~~

22           ~~5. In any fiscal year no member of the governing body of any political  
23 subdivision of the state shall receive any compensation or payment of  
24 expenses after the end of the time within which the financial statement of the  
25 political subdivision is required to be filed with the state auditor and until such  
26 time as the notice from the state auditor of the filing of the annual financial  
27 report for the fiscal year has been received.~~

28           ~~6. The state auditor shall prepare sample forms for financial reports  
29 and shall mail the same to the political subdivisions of the state. Failure of the  
30 auditor to supply such forms shall not in any way excuse any person from the  
31 performance of any duty imposed by this section.~~

32           ~~7. All reports or financial statements hereinabove mentioned shall be  
33 considered to be public records.~~

34           ~~8. The provisions of this section apply to the board of directors of  
35 every transportation development district organized under sections 238.200 to  
36 238.275.~~

37           ~~9. Any political subdivision that fails to timely submit a copy of the  
38 annual financial statement to the state auditor shall be subject to a fine of five  
39 hundred dollars per day.~~

40           ~~10. The state auditor shall report any violation of subsection 9 of this  
41 section to the department of revenue. Upon notification from the state~~

42 auditor's office that a political subdivision failed to timely submit a copy of the  
43 ~~annual financial statement, the department of revenue shall notify such~~  
44 ~~political subdivision by certified mail that the statement has not been received.~~  
45 ~~Such notice shall clearly set forth the following:~~

- 46 (1) ~~The name of the political subdivision;~~  
47 (2) ~~That the political subdivision shall be subject to a fine of five~~  
48 ~~hundred dollars per day if the political subdivision does not submit a copy of~~  
49 ~~the annual financial statement to the state auditor's office within thirty days~~  
50 ~~from the postmarked date stamped on the certified mail envelope;~~  
51 (3) ~~That the fine will be enforced and collected as provided under~~  
52 ~~subsection 11 of this section; and~~  
53 (4) ~~That the fine will begin accruing on the thirty first day from the~~  
54 ~~postmarked date stamped on the certified mail envelope and will continue to~~  
55 ~~accrue until the state auditor's office receives a copy of the financial statement.~~  
56

57 In the event a copy of the annual financial statement is received within such  
58 thirty-day period, no fine shall accrue or be imposed. The state auditor shall  
59 report receipt of the financial statement to the department of revenue within  
60 ten business days. Failure of the political subdivision to submit the required  
61 annual financial statement within such thirty-day period shall cause the fine to  
62 be collected as provided under subsection 11 of this section.

63 11. ~~The department of revenue may collect the fine authorized under~~  
64 ~~the provisions of subsection 9 of this section by offsetting any sales or use tax~~  
65 ~~distributions due to the political subdivision. The director of revenue shall~~  
66 ~~retain two percent for the cost of such collection. The remaining revenues~~  
67 ~~collected from such violations shall be distributed annually to the schools of~~  
68 ~~the county in the same manner that proceeds for all penalties, forfeitures, and~~  
69 ~~finest collected for any breach of the penal laws of the state are distributed.~~

70 12. ~~Any political subdivision that has gross revenues of less than five~~  
71 ~~thousand dollars or that has not levied or collected taxes in the fiscal year for~~  
72 ~~which the annual financial statement was not timely filed shall not be subject~~  
73 ~~to the fine authorized in this section.~~

74 13. ~~If a failure to timely submit the annual financial statement is the~~  
75 ~~result of fraud or other illegal conduct by an employee or officer of the~~  
76 ~~political subdivision, the political subdivision shall not be subject to a fine~~  
77 ~~authorized under this section if the statement is filed within thirty days of the~~  
78 ~~discovery of the fraud or illegal conduct. If a fine is assessed and paid prior to~~  
79 ~~the filing of the statement, the department of revenue shall refund the fine~~  
80 ~~upon notification from the political subdivision.~~

81 14. ~~If a political subdivision has an outstanding balance for fines or~~  
82 ~~penalties at the time it files its first annual financial statement after January 1,~~  
83 ~~2023, the director of revenue shall make a one-time downward adjustment to~~  
84 ~~such outstanding balance in an amount that reduces the outstanding balance by~~  
85 ~~no less than ninety percent.~~

86 15. ~~The director of revenue shall have the authority to make a one-time~~  
87 ~~downward adjustment to any outstanding penalty imposed under this section~~  
88 ~~on a political subdivision if the director determines the fine is uncollectable.~~  
89 ~~The director of revenue may prescribe rules and regulations necessary to carry~~

90 ~~out the provisions of this subsection. Any rule or portion of a rule, as that term~~  
91 ~~is defined in section 536.010, that is created under the authority delegated in~~  
92 ~~this section shall become effective only if it complies with and is subject to all~~  
93 ~~of the provisions of chapter 536 and, if applicable, section 536.028. This~~  
94 ~~section and chapter 536 are nonseverable and if any of the powers vested with~~  
95 ~~the general assembly pursuant to chapter 536 to review, to delay the effective~~  
96 ~~date, or to disapprove and annul a rule are subsequently held unconstitutional,~~  
97 ~~then the grant of rulemaking authority and any rule proposed or adopted after~~  
98 ~~August 28, 2022, shall be invalid and void.]~~

105.145. 1. The following definitions shall be applied to the terms used in this  
2 section:

3 (1) "Governing body", the board, body, or persons in which the powers of a political  
4 subdivision as a body corporate, or otherwise, are vested;

5 (2) "Political subdivision", any agency or unit of this state, except counties and school  
6 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause  
7 taxes to be levied.

8 2. The governing body of each political subdivision in the state shall cause to be  
9 prepared an annual report of the financial transactions of the political subdivision in such  
10 summary form as the state auditor shall prescribe by rule, except that the annual report of  
11 political subdivisions whose cash receipts for the reporting period are ten thousand dollars or  
12 less shall only be required to contain the cash balance at the beginning of the reporting period,  
13 a summary of cash receipts, a summary of cash disbursements and the cash balance at the end  
14 of the reporting period.

15 3. Within such time following the end of the fiscal year as the state auditor shall  
16 prescribe by rule, the governing body of each political subdivision shall cause a copy of the  
17 annual financial report to be remitted to the state auditor.

18 4. The state auditor shall immediately on receipt of each financial report acknowledge  
19 the receipt of the report.

20 5. In any fiscal year no member of the governing body of any political subdivision of  
21 the state shall receive any compensation or payment of expenses after the end of the time  
22 within which the financial statement of the political subdivision is required to be filed with  
23 the state auditor and until such time as the notice from the state auditor of the filing of the  
24 annual financial report for the fiscal year has been received.

25 6. The state auditor shall prepare sample forms for financial reports and shall mail the  
26 same to the political subdivisions of the state. Failure of the auditor to supply such forms  
27 shall not in any way excuse any person from the performance of any duty imposed by this  
28 section.

29           7. All reports or financial statements hereinabove mentioned shall be considered to be  
30 public records.

31           8. The provisions of this section apply to the board of directors of every  
32 transportation development district organized under sections 238.200 to 238.275.

33           9. Any political subdivision that fails to timely submit a copy of the annual financial  
34 statement to the state auditor shall be subject to a fine of five hundred dollars per day.

35           10. The state auditor shall report any violation of subsection 9 of this section to the  
36 department of revenue. Upon notification from the state auditor's office that a political  
37 subdivision failed to timely submit a copy of the annual financial statement, the department of  
38 revenue shall notify such political subdivision by certified mail that the statement has not  
39 been received. Such notice shall clearly set forth the following:

40           (1) The name of the political subdivision;

41           (2) That the political subdivision shall be subject to a fine of five hundred dollars per  
42 day if the political subdivision does not submit a copy of the annual financial statement to the  
43 state auditor's office within thirty days from the postmarked date stamped on the certified  
44 mail envelope;

45           (3) That the fine will be enforced and collected as provided under subsection 11 of  
46 this section; and

47           (4) That the fine will begin accruing on the thirty-first day from the postmarked date  
48 stamped on the certified mail envelope and will continue to accrue until the state auditor's  
49 office receives a copy of the financial statement.

50

51 In the event a copy of the annual financial statement is received within such thirty-day period,  
52 no fine shall accrue or be imposed. The state auditor shall report receipt of the financial  
53 statement to the department of revenue within ten business days. Failure of the political  
54 subdivision to submit the required annual financial statement within such thirty-day period  
55 shall cause the fine to be collected as provided under subsection 11 of this section.

56           11. The department of revenue may collect the fine authorized under the provisions of  
57 subsection 9 of this section by offsetting any sales or use tax distributions due to the political  
58 subdivision. The director of revenue shall retain two percent for the cost of such collection.  
59 The remaining revenues collected from such violations shall be distributed annually to the  
60 schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines  
61 collected for any breach of the penal laws of the state are distributed.

62           12. Any [~~transportation development district organized under sections 238.200 to~~  
63 ~~238.275 having~~] **political subdivision that has** gross revenues of less than five thousand  
64 **dollars or that has not levied or collected sales or use taxes** in the fiscal year for which the

65 annual financial statement was not timely filed shall not be subject to the fine authorized in  
66 this section.

67 **13. If a failure to timely submit the annual financial statement is the result of**  
68 **fraud or other illegal conduct by an employee or officer of the political subdivision, the**  
69 **political subdivision shall not be subject to a fine authorized under this section if the**  
70 **statement is filed within thirty days of the discovery of the fraud or illegal conduct. If a**  
71 **fine is assessed and paid prior to the filing of the statement, the department of revenue**  
72 **shall refund the fine upon notification from the political subdivision.**

73 **14. If a political subdivision has an outstanding balance for fines or penalties at**  
74 **the time it files its first annual financial statement after August 28, 2024, the director of**  
75 **revenue shall make a one-time downward adjustment to such outstanding balance in an**  
76 **amount that reduces the outstanding balance by no less than ninety percent.**

77 **15. The director of revenue shall have the authority to make a one-time**  
78 **downward adjustment to any outstanding penalty imposed under this section on a**  
79 **political subdivision if the director determines the fine is uncollectable. The director of**  
80 **revenue may prescribe rules and regulations necessary to carry out the provisions of this**  
81 **subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that**  
82 **is created under the authority delegated in this section shall become effective only if it**  
83 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
84 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**  
85 **vested with the general assembly pursuant to chapter 536 to review, to delay the**  
86 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**  
87 **then the grant of rulemaking authority and any rule proposed or adopted after August**  
88 **28, 2024, shall be invalid and void.**

2 ~~[140.170. 1. Except for lands described in subsection 7 of this section,~~  
3 ~~the county collector shall cause a copy of the list of delinquent lands and lots~~  
4 ~~to be printed in some newspaper of general circulation published in the county~~  
5 ~~for three consecutive weeks, one insertion weekly, before the sale, the last~~  
6 ~~insertion to be at least fifteen days prior to the fourth Monday in August.~~

7 ~~2. In addition to the names of all record owners or the names of all~~  
8 ~~owners appearing on the land tax book it is only necessary in the printed and~~  
9 ~~published list to state in the aggregate the amount of taxes, penalty, interest~~  
10 ~~and cost due thereon, each year separately stated.~~

11 ~~3. To the list shall be attached and in like manner printed and~~  
12 ~~published a notice of said lands and lots stating that said land and lots will be~~  
13 ~~sold at public auction to discharge the taxes, penalty, interest, and costs due~~  
14 ~~thereon at the time of sale in or adjacent to the courthouse of such county, on~~  
15 ~~the fourth Monday in August next thereafter, commencing at ten o'clock of~~  
~~said day and continuing from day to day thereafter until all are offered. Such~~

16 ~~auction may also be conducted by electronic media, including the internet, at~~  
 17 ~~the same time and at the discretion of the county collector.~~

18 ~~4. The county collector, on or before the day of sale, shall insert at the~~  
 19 ~~foot of the list on his or her record a copy of the notice and certify on his or her~~  
 20 ~~record immediately following the notice the name of the newspaper of the~~  
 21 ~~county in which the notice was printed and published and the dates of~~  
 22 ~~insertions thereof in the newspaper.~~

23 ~~5. The expense of such printing shall be paid out of the county treasury~~  
 24 ~~and shall not exceed the rate provided for in chapter 493, relating to legal~~  
 25 ~~publications, notices and advertisements, and the cost of printing at the rate~~  
 26 ~~paid by the county shall be taxed as part of the costs of the sale of any land or~~  
 27 ~~lot contained in the list.~~

28 ~~6. The county collector shall cause the affidavit of the printer, editor or~~  
 29 ~~publisher of the newspaper in which the list of delinquent lands and notice of~~  
 30 ~~sale was published, as provided by section 493.060, with the list and notice~~  
 31 ~~attached, to be recorded in the office of the recorder of deeds of the county,~~  
 32 ~~and the recorder shall not charge or receive any fees for recording the same.~~

33 ~~7. The county collector may have a separate list of such lands, without~~  
 34 ~~legal descriptions or the names of the record owners, printed in a newspaper of~~  
 35 ~~general circulation published in such county for three consecutive weeks~~  
 36 ~~before the sale of such lands for a parcel or lot of land that:~~

37 ~~(1) Has an assessed value of one thousand five hundred dollars or less~~  
 38 ~~and has been advertised previously; or~~

39 ~~(2) Is a lot in a development of twenty or more lots and such lot has an~~  
 40 ~~assessed value of one thousand five hundred dollars or less.~~

41  
 42 ~~The notice shall state that legal descriptions and the names of the record~~  
 43 ~~owners of such lands shall be posted at any county courthouse within the~~  
 44 ~~county and the office of the county collector.~~

45 ~~8. If, in the opinion of the county collector, an adequate legal~~  
 46 ~~description of the delinquent land and lots cannot be obtained through~~  
 47 ~~researching the documents available through the recorder of deeds, the~~  
 48 ~~collector may commission a professional land surveyor to prepare an adequate~~  
 49 ~~legal description of the delinquent land and lots in question. The costs of any~~  
 50 ~~commissioned land survey deemed necessary by the county collector shall be~~  
 51 ~~taxed as part of the costs of the sale of any land or lots contained in the list~~  
 52 ~~prepared under this section.]~~

140.170. 1. Except for lands described in subsection 7 of this section, the county  
 2 collector shall cause a copy of the list of delinquent lands and lots to be printed in some  
 3 newspaper of general circulation published in the county for three consecutive weeks, one  
 4 insertion weekly, before the sale, the last insertion to be at least fifteen days prior to the fourth  
 5 Monday in August.

6 2. In addition to the names of all record owners or the names of all owners appearing  
 7 on the land tax book it is only necessary in the printed and published list to state in the

8 aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately  
9 stated.

10 3. To the list shall be attached and in like manner printed and published a notice of  
11 said lands and lots stating that said land and lots will be sold at public auction to discharge the  
12 taxes, penalty, interest, and costs due thereon at the time of sale in or adjacent to the  
13 courthouse of such county, on the fourth Monday in August next thereafter, commencing at  
14 ten o'clock of said day and continuing from day to day thereafter until all are offered. **Such**  
15 **auction may also be conducted by electronic media, including the internet, at the same**  
16 **time and at the discretion of the county collector.**

17 4. The county collector, on or before the day of sale, shall insert at the foot of the list  
18 on his or her record a copy of the notice and certify on his or her record immediately  
19 following the notice the name of the newspaper of the county in which the notice was printed  
20 and published and the dates of insertions thereof in the newspaper.

21 5. The expense of such printing shall be paid out of the county treasury and shall not  
22 exceed the rate provided for in chapter 493, relating to legal publications, notices and  
23 advertisements, and the cost of printing at the rate paid by the county shall be taxed as part of  
24 the costs of the sale of any land or lot contained in the list.

25 6. The county collector shall cause the affidavit of the printer, editor or publisher of  
26 the newspaper in which the list of delinquent lands and notice of sale was published, as  
27 provided by section 493.060, with the list and notice attached, to be recorded in the office of  
28 the recorder of deeds of the county, and the recorder shall not charge or receive any fees for  
29 recording the same.

30 7. The county collector may have a separate list of such lands, without legal  
31 descriptions or the names of the record owners, printed in a newspaper of general circulation  
32 published in such county for three consecutive weeks before the sale of such lands for a parcel  
33 or lot of land that:

34 (1) Has an assessed value of one thousand five hundred dollars or less and has been  
35 advertised previously; or

36 (2) Is a lot in a development of twenty or more lots and such lot has an assessed value  
37 of one thousand five hundred dollars or less.

38

39 The notice shall state that legal descriptions and the names of the record owners of such lands  
40 shall be posted at any county courthouse within the county and the office of the county  
41 collector.

42 8. If, in the opinion of the county collector, an adequate legal description of the  
43 delinquent land and lots cannot be obtained through researching the documents available  
44 through the recorder of deeds, the collector may commission a professional land surveyor to

45 prepare an adequate legal description of the delinquent land and lots in question. The costs of  
46 any commissioned land survey deemed necessary by the county collector shall be taxed as  
47 part of the costs of the sale of any land or lots contained in the list prepared under this section.

2 ~~[140.190. 1. On the day mentioned in the notice, the county collector~~  
3 ~~shall commence the sale of such lands, and shall continue the same from day~~  
4 ~~to day until each parcel assessed or belonging to each person assessed shall be~~  
5 ~~sold as will pay the taxes, interest and charges thereon, or chargeable to such~~  
6 ~~person in said county.~~

7 ~~2. The person or land bank agency offering at said sale, whether in~~  
8 ~~person or by electronic media, to pay the required sum for a tract shall be~~  
9 ~~considered the purchaser of such land; provided, no sale shall be made to any~~  
10 ~~person or designated agent who is currently delinquent on any tax payments on~~  
11 ~~any property, other than a delinquency on the property being offered for sale,~~  
12 ~~and who does not sign an affidavit stating such at the time of sale. Failure to~~  
13 ~~sign such affidavit as well as signing a false affidavit may invalidate such sale.~~  
14 ~~No bid shall be received from any person not a resident of the state of Missouri~~  
15 ~~or a foreign corporation or entity all deemed nonresidents. A nonresident shall~~  
16 ~~file with said collector an agreement in writing consenting to the jurisdiction~~  
17 ~~of the circuit court of the county in which such sale shall be made, and also~~  
18 ~~filing with such collector an appointment of some citizen of said county as~~  
19 ~~agent of said nonresident, and consenting that service of process on such agent~~  
20 ~~shall give such court jurisdiction to try and determine any suit growing out of~~  
21 ~~or connected with such sale for taxes. After the delinquent auction sale, any~~  
22 ~~certificate of purchase shall be issued to the agent. After meeting the~~  
23 ~~requirements of section 140.405, the property shall be conveyed to the agent~~  
24 ~~on behalf of the nonresident, and the agent shall thereafter convey the property~~  
25 ~~to the nonresident.~~

26 ~~3. All such written consents to jurisdiction and selective appointments~~  
27 ~~shall be preserved by the county collector and shall be binding upon any~~  
28 ~~person or corporation claiming under the person consenting to jurisdiction and~~  
29 ~~making the appointment herein referred to; provided further, that in the event~~  
30 ~~of the death, disability or refusal to act of the person appointed as agent of said~~  
31 ~~nonresident the county clerk shall become the appointee as agent of said~~  
32 ~~nonresident.~~

33 ~~4. No person residing in any home rule city with more than seventy-~~  
34 ~~one thousand but fewer than seventy nine thousand inhabitants shall be~~  
35 ~~eligible to offer to purchase lands under this section unless such person has, no~~  
36 ~~later than ten days before the sale date, demonstrated to the satisfaction of the~~  
37 ~~official charged by law with conducting the sale that the person is not the~~  
38 ~~owner of any parcel of real property that has two or more violations of the~~  
39 ~~municipality's building or housing codes. A prospective bidder may make~~  
40 ~~such a demonstration by presenting statements from the appropriate collection~~  
41 ~~and code enforcement officials of the municipality. This subsection shall not~~  
42 ~~apply to any taxing authority or land bank agency, and entities shall be eligible~~  
43 ~~to bid at any sale conducted under this section without making such a~~  
~~demonstration.]~~

140.190. 1. On the day mentioned in the notice, the county collector shall commence  
2 the sale of such lands, and shall continue the same from day to day until each parcel assessed  
3 or belonging to each person assessed shall be sold as will pay the taxes, interest and charges  
4 thereon, or chargeable to such person in said county.

5 2. The person or land bank agency offering at said sale, **whether in person or by**  
6 **electronic media**, to pay the required sum for a tract shall be considered the purchaser of  
7 such land; provided, no sale shall be made to any person or designated agent who is currently  
8 delinquent on any tax payments on any property, other than a delinquency on the property  
9 being offered for sale, and who does not sign an affidavit stating such at the time of sale.  
10 Failure to sign such affidavit as well as signing a false affidavit may invalidate such sale. No  
11 bid shall be received from any person not a resident of the state of Missouri or a foreign  
12 corporation or entity all deemed nonresidents. A nonresident shall file with said collector an  
13 agreement in writing consenting to the jurisdiction of the circuit court of the county in which  
14 such sale shall be made, and also filing with such collector an appointment of some citizen of  
15 said county as agent of said nonresident, and consenting that service of process on such agent  
16 shall give such court jurisdiction to try and determine any suit growing out of or connected  
17 with such sale for taxes. After the delinquent auction sale, any certificate of purchase shall be  
18 issued to the agent. After meeting the requirements of section 140.405, the property shall be  
19 conveyed to the agent on behalf of the nonresident, and the agent shall thereafter convey the  
20 property to the nonresident.

21 3. All such written consents to jurisdiction and selective appointments shall be  
22 preserved by the county collector and shall be binding upon any person or corporation  
23 claiming under the person consenting to jurisdiction and making the appointment herein  
24 referred to; provided further, that in the event of the death, disability or refusal to act of the  
25 person appointed as agent of said nonresident the county clerk shall become the appointee as  
26 agent of said nonresident.

27 4. No person residing in any home rule city with more than seventy-one thousand but  
28 fewer than seventy-nine thousand inhabitants shall be eligible to offer to purchase lands under  
29 this section unless such person has, no later than ten days before the sale date, demonstrated  
30 to the satisfaction of the official charged by law with conducting the sale that the person is not  
31 the owner of any parcel of real property that has two or more violations of the municipality's  
32 building or housing codes. A prospective bidder may make such a demonstration by  
33 presenting statements from the appropriate collection and code enforcement officials of the  
34 municipality. This subsection shall not apply to any taxing authority or land bank agency, and  
35 entities shall be eligible to bid at any sale conducted under this section without making such a  
36 demonstration.

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~~[238.212. 1. If the petition was filed by registered voters or by a governing body, the circuit clerk in whose office the petition was filed shall give notice to the public by causing one or more newspapers of general circulation serving the counties or portions thereof contained in the proposed district to publish once a week for four consecutive weeks a notice substantially in the following form:~~

~~NOTICE OF PETITION  
TO SUBMIT TO A POPULAR VOTE THE CREATION AND  
FUNDING OF A TRANSPORTATION DEVELOPMENT  
DISTRICT~~

~~Notice is hereby given to all persons residing or owning property in (here specifically describe the proposed district boundaries), within the state of Missouri, that a petition has been filed asking that upon voter approval, a transportation development district by the name of "                    Transportation Development District" be formed for the purpose of developing the following transportation project: (here summarize the proposed transportation project or projects). The petition also requests voter approval of the following method(s) of funding the district, which (may) (shall not) increase the total taxes imposed within the proposed district: (describe the proposed funding methods). A copy of this petition is on file and available at the office of the clerk of the circuit court of                      County, located at                     , Missouri. You are notified to join in or file your own petition supporting or answer opposing the creation of the transportation development district and requesting a declaratory judgment, as required by law, no later than the                      day of                     , 20                    . You may show cause, if any there be, why such petition is defective or proposed transportation development district or its funding method, as set forth in the petition, is illegal or unconstitutional and should not be submitted for voter approval at a general, primary or special election as directed by this court.~~

~~\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_~~

~~Clerk of the Circuit Court of                      County~~

~~2. The circuit court may also order a public hearing on the question of the creation and funding of the proposed district, if it deems such appropriate, under such terms and conditions as it deems appropriate. The circuit court shall order at least one public hearing on the creation and funding of the proposed district, if the petition for creating such district was filed by the owners of record of all real property within the proposed district. If a public hearing is ordered, notice of the time, date and place of the hearing shall also be given in the notice specified in subsection 1 of this section.~~

46 ~~3. The notice required by this section shall also be sent to the Missouri~~  
 47 ~~department of revenue, which shall publish and maintain such notice on its~~  
 48 ~~website.]~~

238.212. 1. If the petition was filed by registered voters or by a governing body, the  
 2 circuit clerk in whose office the petition was filed shall give notice to the public by causing  
 3 one or more newspapers of general circulation serving the counties or portions thereof  
 4 contained in the proposed district to publish once a week for four consecutive weeks a notice  
 5 substantially in the following form:

6 NOTICE OF PETITION

7 TO SUBMIT TO A POPULAR VOTE THE CREATION AND  
 8 FUNDING OF A TRANSPORTATION DEVELOPMENT DISTRICT

9 Notice is hereby given to all persons residing or owning property in  
 10 (here specifically describe the proposed district boundaries), within the  
 11 state of Missouri, that a petition has been filed asking that upon voter  
 12 approval, a transportation development district by the name of "\_\_\_\_\_  
 13 Transportation Development District" be formed for the purpose of  
 14 developing the following transportation project: (here summarize the  
 15 proposed transportation project or projects). The petition also requests  
 16 voter approval of the following method(s) of funding the district, which  
 17 (may) (shall not) increase the total taxes imposed within the proposed  
 18 district: (describe the proposed funding methods). A copy of this  
 19 petition is on file and available at the office of the clerk of the circuit  
 20 court of \_\_\_\_\_ County, located at \_\_\_\_\_, Missouri. You are notified  
 21 to join in or file your own petition supporting or answer opposing the  
 22 creation of the transportation development district and requesting a  
 23 declaratory judgment, as required by law, no later than the \_\_\_\_\_ day  
 24 of \_\_\_\_\_, 20\_\_\_\_\_. You may show cause, if any there be, why such  
 25 petition is defective or proposed transportation development district or  
 26 its funding method, as set forth in the petition, is illegal or  
 27 unconstitutional and should not be submitted for voter approval at a  
 28 general, primary or special election as directed by this court.

29 \_\_\_\_\_  
 30 \_\_\_\_\_

31 Clerk of the Circuit Court of \_\_\_\_\_ County

32 2. The circuit court may also order a public hearing on the question of the creation  
 33 and funding of the proposed district, if it deems such appropriate, under such terms and  
 34 conditions as it deems appropriate. The circuit court shall order at least one public hearing on

35 the creation and funding of the proposed district, if the petition for creating such district was  
 36 filed by the owners of record of all real property within the proposed district. If a public  
 37 hearing is ordered, notice of the time, date and place of the hearing shall also be given in the  
 38 notice specified in subsection 1 of this section.

39 **3. The notice required by this section shall also be sent to the Missouri**  
 40 **department of revenue, which shall publish and maintain such notice on its website.**

~~2 [238.222. 1. The board shall possess and exercise all of the district's  
 legislative and executive powers.~~

~~3 2. Within thirty days after the election of the initial directors or the  
 4 selection of the initial directors pursuant to subsection 3 of section 238.220,  
 5 the board shall meet. The time and place of the first meeting of the board shall  
 6 be designated by the court that heard the petition upon the court's own  
 7 initiative or upon the petition of any interested person. At its first meeting and  
 8 after each election of new board members or the selection of the initial  
 9 directors pursuant to subsection 3 of section 238.220, the board shall elect a  
 10 chairman from its members.~~

~~11 3. The board shall appoint an executive director, district secretary,  
 12 treasurer and such other officers or employees as it deems necessary.~~

~~13 4. At the first meeting, the board, by resolution, shall define the first  
 14 and subsequent fiscal years of the district, shall adopt a corporate seal, and  
 15 shall notify the state auditor as required in subsection 7 of this section.~~

~~16 5. A simple majority of the board shall constitute a quorum. If a  
 17 quorum exists, a majority of those voting shall have the authority to act in the  
 18 name of the board, and approve any board resolution.~~

~~19 6. Each director shall devote such time to the duties of the office as the  
 20 faithful discharge thereof may require and may be reimbursed for his actual  
 21 expenditures in the performance of his duties on behalf of the district.~~

~~22 7. Any district which has been previously organized and for which  
 23 formation was approved prior to August 28, 2016, shall notify the state  
 24 auditor's office in writing of the date it was organized and provide contact  
 25 information for the current board of directors by December 31, 2016. Any  
 26 district organized and formed after August 28, 2016, shall be required to notify  
 27 the state auditor's office in writing of the date it was organized and provide  
 28 contact information for the current board of directors within thirty days of the  
 29 date of the first meeting of the board under the provisions of subsection 2 of  
 30 this section.~~

~~31 8. (1) The governing body of the local transportation authority  
 32 establishing a district or the governing body of such district shall, as soon as is  
 33 practicable, submit the following information to the state auditor and the  
 34 department of revenue:~~

~~35 (a) A description of the boundaries of such district as well as the  
 36 average assessment made against real property located in such district, the rate  
 37 of property tax levied in such district, or rate of sales tax levied in such district,  
 38 as applicable;~~

~~39 (b) Any amendments made to the boundaries of a district or the tax  
 40 rates levied in such district; and~~

41 ~~(e) The date on which the district is to expire unless sooner terminated.~~  
42 ~~(2) The governing body of a district established on or after August 28,~~  
43 ~~2022, shall not collect any property or sales taxes until the information~~  
44 ~~required by paragraph (a) of subdivision (1) of this subsection has been~~  
45 ~~submitted.]~~

238.222. 1. The board shall possess and exercise all of the district's legislative and  
2 executive powers.

3 2. Within thirty days after the election of the initial directors or the selection of the  
4 initial directors pursuant to subsection 3 of section 238.220, the board shall meet. The time  
5 and place of the first meeting of the board shall be designated by the court that heard the  
6 petition upon the court's own initiative or upon the petition of any interested person. At its  
7 first meeting and after each election of new board members or the selection of the initial  
8 directors pursuant to subsection 3 of section 238.220, the board shall elect a chairman from its  
9 members.

10 3. The board shall appoint an executive director, district secretary, treasurer and such  
11 other officers or employees as it deems necessary.

12 4. At the first meeting, the board, by resolution, shall define the first and subsequent  
13 fiscal years of the district, shall adopt a corporate seal, and shall notify the state auditor as  
14 required in subsection 7 of this section.

15 5. A simple majority of the board shall constitute a quorum. If a quorum exists, a  
16 majority of those voting shall have the authority to act in the name of the board, and approve  
17 any board resolution.

18 6. Each director shall devote such time to the duties of the office as the faithful  
19 discharge thereof may require and may be reimbursed for his actual expenditures in the  
20 performance of his duties on behalf of the district.

21 7. Any district which has been previously organized and for which formation was  
22 approved prior to August 28, 2016, shall notify the state auditor's office in writing of the date  
23 it was organized and provide contact information for the current board of directors by  
24 December 31, 2016. Any district organized and formed after August 28, 2016, shall be  
25 required to notify the state auditor's office in writing of the date it was organized and provide  
26 contact information for the current board of directors within thirty days of the date of the first  
27 meeting of the board under the provisions of subsection 2 of this section.

28 **8. (1) The governing body of the local transportation authority establishing a**  
29 **district or the governing body of such district shall, as soon as is practicable, submit the**  
30 **following information to the state auditor and the department of revenue:**

31 (a) A description of the boundaries of such district as well as the average  
 32 assessment made against real property located in such district, the rate of property tax  
 33 levied in such district, or rate of sales tax levied in such district, as applicable;

34 (b) Any amendments made to the boundaries of a district or the tax rates levied  
 35 in such district; and

36 (c) The date on which the district is to expire unless sooner terminated.

37 (2) The governing body of a district established on or after August 28, 2024, shall  
 38 not collect any property or sales taxes until the information required by paragraph (a)  
 39 of subdivision (1) of this subsection has been submitted.

2 ~~[304.022. 1. Upon the immediate approach of an emergency vehicle~~  
 3 ~~giving audible signal by siren or while having at least one lighted lamp~~  
 4 ~~exhibiting red light visible under normal atmospheric conditions from a~~  
 5 ~~distance of five hundred feet to the front of such vehicle or a flashing blue light~~  
 6 ~~authorized by section 307.175, the driver of every other vehicle shall yield the~~  
 7 ~~right of way and shall immediately drive to a position parallel to, and as far as~~  
 8 ~~possible to the right of, the traveled portion of the highway and thereupon stop~~  
 9 ~~and remain in such position until such emergency vehicle has passed, except~~  
 10 ~~when otherwise directed by a police or traffic officer.~~

11 ~~2. Upon approaching a stationary vehicle displaying lighted red or red~~  
 12 ~~and blue lights, or a stationary vehicle displaying lighted amber or amber and~~  
 13 ~~white lights, the driver of every motor vehicle shall:~~

14 ~~(1) Proceed with caution and yield the right of way, if possible with~~  
 15 ~~due regard to safety and traffic conditions, by making a lane change into a lane~~  
 16 ~~not adjacent to that of the stationary vehicle, if on a roadway having at least~~  
 17 ~~four lanes with not less than two lanes proceeding in the same direction as the~~  
 18 ~~approaching vehicle; or~~

19 ~~(2) Proceed with due caution and reduce the speed of the vehicle,~~  
 20 ~~maintaining a safe speed for road conditions, if changing lanes would be~~  
 21 ~~unsafe or impossible.~~

22 ~~3. The motorman of every streetcar shall immediately stop such car~~  
 23 ~~clear of any intersection and keep it in such position until the emergency~~  
 24 ~~vehicle has passed, except as otherwise directed by a police or traffic officer.~~

25 ~~4. An "emergency vehicle" is a vehicle of any of the following types:~~

26 ~~(1) A vehicle operated by the state highway patrol, the state water~~  
 27 ~~patrol, the Missouri capitol police, a conservation agent, or a state or a county~~  
 28 ~~or municipal park ranger, those vehicles operated by enforcement personnel of~~  
 29 ~~the state highways and transportation commission, police or fire department,~~  
 30 ~~sheriff, constable or deputy sheriff, federal law enforcement officer authorized~~  
 31 ~~to carry firearms and to make arrests for violations of the laws of the United~~  
 32 ~~States, traffic officer, coroner, medical examiner, or forensic investigator of the~~  
 33 ~~county medical examiner's office, or by a privately owned emergency vehicle~~  
 34 ~~company;~~

35 ~~(2) A vehicle operated as an ambulance or operated commercially for~~  
~~the purpose of transporting emergency medical supplies or organs;~~

36 ~~(3) Any vehicle qualifying as an emergency vehicle pursuant to~~  
37 ~~section 307.175;~~

38 ~~(4) Any wrecker, or tow truck or a vehicle owned and operated by a~~  
39 ~~public utility or public service corporation while performing emergency~~  
40 ~~service;~~

41 ~~(5) Any vehicle transporting equipment designed to extricate human~~  
42 ~~beings from the wreckage of a motor vehicle;~~

43 ~~(6) Any vehicle designated to perform emergency functions for a civil~~  
44 ~~defense or emergency management agency established pursuant to the~~  
45 ~~provisions of chapter 44;~~

46 ~~(7) Any vehicle operated by an authorized employee of the department~~  
47 ~~of corrections who, as part of the employee's official duties, is responding to a~~  
48 ~~riot, disturbance, hostage incident, escape or other critical situation where~~  
49 ~~there is the threat of serious physical injury or death, responding to mutual aid~~  
50 ~~call from another criminal justice agency, or in accompanying an ambulance~~  
51 ~~which is transporting an offender to a medical facility;~~

52 ~~(8) Any vehicle designated to perform hazardous substance emergency~~  
53 ~~functions established pursuant to the provisions of sections 260.500 to~~  
54 ~~260.550;~~

55 ~~(9) Any vehicle owned by the state highways and transportation~~  
56 ~~commission and operated by an authorized employee of the department of~~  
57 ~~transportation that is marked as a department of transportation emergency~~  
58 ~~response or motorist assistance vehicle; or~~

59 ~~(10) Any vehicle owned and operated by the civil support team of the~~  
60 ~~Missouri National Guard while in response to or during operations involving~~  
61 ~~chemical, biological, or radioactive materials or in support of official requests~~  
62 ~~from the state of Missouri involving unknown substances, hazardous~~  
63 ~~materials, or as may be requested by the appropriate state agency acting on~~  
64 ~~behalf of the governor.~~

65 5. ~~(1) The driver of any vehicle referred to in subsection 4 of this~~  
66 ~~section shall not sound the siren thereon or have the front red lights or blue~~  
67 ~~lights on except when such vehicle is responding to an emergency call or when~~  
68 ~~in pursuit of an actual or suspected law violator, or when responding to, but~~  
69 ~~not upon returning from, a fire.~~

70 ~~(2) The driver of an emergency vehicle may:~~

71 ~~(a) Park or stand irrespective of the provisions of sections 304.014 to~~  
72 ~~304.025;~~

73 ~~(b) Proceed past a red or stop signal or stop sign, but only after~~  
74 ~~slowing down as may be necessary for safe operation;~~

75 ~~(c) Exceed the prima facie speed limit so long as the driver does not~~  
76 ~~endanger life or property;~~

77 ~~(d) Disregard regulations governing direction of movement or turning~~  
78 ~~in specified directions.~~

79 ~~(3) The exemptions granted to an emergency vehicle pursuant to~~  
80 ~~subdivision (2) of this subsection shall apply only when the driver of any such~~  
81 ~~vehicle while in motion sounds audible signal by bell, siren, or exhaust whistle~~  
82 ~~as may be reasonably necessary, and when the vehicle is equipped with at least~~  
83 ~~one lighted lamp displaying a red light or blue light visible under normal~~

84 ~~atmospheric conditions from a distance of five hundred feet to the front of~~  
 85 ~~such vehicle.~~

86 ~~6. No person shall purchase an emergency light as described in this~~  
 87 ~~section without furnishing the seller of such light an affidavit stating that the~~  
 88 ~~light will be used exclusively for emergency vehicle purposes.~~

89 ~~7. Violation of this section shall be deemed a class A misdemeanor.]~~

304.022. 1. Upon the immediate approach of an emergency vehicle giving audible  
 2 signal by siren or while having at least one lighted lamp exhibiting red light visible under  
 3 normal atmospheric conditions from a distance of five hundred feet to the front of such  
 4 vehicle or a flashing blue light authorized by section 307.175, the driver of every other  
 5 vehicle shall yield the right-of-way and shall immediately drive to a position parallel to, and  
 6 as far as possible to the right of, the traveled portion of the highway and thereupon stop and  
 7 remain in such position until such emergency vehicle has passed, except when otherwise  
 8 directed by a police or traffic officer.

9 2. Upon approaching a stationary vehicle displaying lighted red or red and blue lights,  
 10 or a stationary vehicle displaying lighted amber or amber and white lights, the driver of every  
 11 motor vehicle shall:

12 (1) Proceed with caution and yield the right-of-way, if possible with due regard to  
 13 safety and traffic conditions, by making a lane change into a lane not adjacent to that of the  
 14 stationary vehicle, if on a roadway having at least four lanes with not less than two lanes  
 15 proceeding in the same direction as the approaching vehicle; or

16 (2) Proceed with due caution and reduce the speed of the vehicle, maintaining a safe  
 17 speed for road conditions, if changing lanes would be unsafe or impossible.

18 3. The motorman of every streetcar shall immediately stop such car clear of any  
 19 intersection and keep it in such position until the emergency vehicle has passed, except as  
 20 otherwise directed by a police or traffic officer.

21 4. An "emergency vehicle" is a vehicle of any of the following types:

22 (1) A vehicle operated by the state highway patrol, the state water patrol, the Missouri  
 23 capitol police, a conservation agent, or a state park **or a county or municipal** ranger, those  
 24 vehicles operated by enforcement personnel of the state highways and transportation  
 25 commission, police or fire department, sheriff, constable or deputy sheriff, federal law  
 26 enforcement officer authorized to carry firearms and to make arrests for violations of the laws  
 27 of the United States, traffic officer, coroner, medical examiner, or forensic investigator of the  
 28 county medical examiner's office, or by a privately owned emergency vehicle company;

29 (2) A vehicle operated as an ambulance or operated commercially for the purpose of  
 30 transporting emergency medical supplies or organs;

31 (3) Any vehicle qualifying as an emergency vehicle pursuant to section 307.175;

32 (4) Any wrecker, or tow truck or a vehicle owned and operated by a public utility or  
33 public service corporation while performing emergency service;

34 (5) Any vehicle transporting equipment designed to extricate human beings from the  
35 wreckage of a motor vehicle;

36 (6) Any vehicle designated to perform emergency functions for a civil defense or  
37 emergency management agency established pursuant to the provisions of chapter 44;

38 (7) Any vehicle operated by an authorized employee of the department of corrections  
39 who, as part of the employee's official duties, is responding to a riot, disturbance, hostage  
40 incident, escape or other critical situation where there is the threat of serious physical injury  
41 or death, responding to mutual aid call from another criminal justice agency, or in  
42 accompanying an ambulance which is transporting an offender to a medical facility;

43 (8) Any vehicle designated to perform hazardous substance emergency functions  
44 established pursuant to the provisions of sections 260.500 to 260.550;

45 (9) Any vehicle owned by the state highways and transportation commission and  
46 operated by an authorized employee of the department of transportation that is marked as a  
47 department of transportation emergency response or motorist assistance vehicle; or

48 (10) Any vehicle owned and operated by the civil support team of the Missouri  
49 National Guard while in response to or during operations involving chemical, biological, or  
50 radioactive materials or in support of official requests from the state of Missouri involving  
51 unknown substances, hazardous materials, or as may be requested by the appropriate state  
52 agency acting on behalf of the governor.

53 5. (1) The driver of any vehicle referred to in subsection 4 of this section shall not  
54 sound the siren thereon or have the front red lights or blue lights on except when such vehicle  
55 is responding to an emergency call or when in pursuit of an actual or suspected law violator,  
56 or when responding to, but not upon returning from, a fire.

57 (2) The driver of an emergency vehicle may:

58 (a) Park or stand irrespective of the provisions of sections 304.014 to 304.025;

59 (b) Proceed past a red or stop signal or stop sign, but only after slowing down as may  
60 be necessary for safe operation;

61 (c) Exceed the prima facie speed limit so long as the driver does not endanger life or  
62 property;

63 (d) Disregard regulations governing direction of movement or turning in specified  
64 directions.

65 (3) The exemptions granted to an emergency vehicle pursuant to subdivision (2) of  
66 this subsection shall apply only when the driver of any such vehicle while in motion sounds  
67 audible signal by bell, siren, or exhaust whistle as may be reasonably necessary, and when the  
68 vehicle is equipped with at least one lighted lamp displaying a red light or blue light visible

69 under normal atmospheric conditions from a distance of five hundred feet to the front of such  
70 vehicle.

71 6. No person shall purchase an emergency light as described in this section without  
72 furnishing the seller of such light an affidavit stating that the light will be used exclusively for  
73 emergency vehicle purposes.

74 7. Violation of this section shall be deemed a class A misdemeanor.

2 ~~[473.742. 1. Each public administrator in counties of the second, third  
3 or fourth classification and in the City of St. Louis shall make a determination  
4 within thirty days after taking office whether such public administrator shall  
5 elect to receive a salary as defined herein or receive fees as may be allowed by  
6 law to executors, administrators and personal representatives. The election by  
7 the public administrator shall be made in writing to the county clerk. Should  
8 the public administrator elect to receive a salary, the public administrator's  
9 office may not then elect to change at any future time to receive fees in lieu of  
10 salary. Every public administrator who begins his or her first term on or after  
11 January 1, 2023, shall be deemed to have elected to receive a salary as  
12 provided in this section.~~

13 ~~2. If a public administrator elects to be placed on salary, the salary  
14 shall be based upon the average number of open letters in the two years  
15 preceding the term when the salary is elected, based upon the following  
16 schedule:~~

17 ~~(1) Zero to five letters: salary shall be a minimum of seven thousand  
18 five hundred dollars;~~

19 ~~(2) Six to fifteen letters: salary shall be a minimum of fifteen thousand  
20 dollars;~~

21 ~~(3) Sixteen to twenty-five letters: salary shall be a minimum of twenty  
22 thousand dollars;~~

23 ~~(4) Twenty-six to thirty-nine letters: salary shall be a minimum of  
24 twenty five thousand dollars;~~

25 ~~(5) Public administrators with forty or more letters shall be considered  
26 full-time county officials and shall be paid according to the assessed valuation  
27 schedule set forth below:~~

| Assessed Valuation            | Salary   |
|-------------------------------|----------|
| \$ 8,000,000 to 40,999,999    | \$29,000 |
| \$ 41,000,000 to 53,999,999   | \$30,000 |
| \$ 54,000,000 to 65,999,999   | \$32,000 |
| \$ 66,000,000 to 85,999,999   | \$34,000 |
| \$ 86,000,000 to 99,999,999   | \$36,000 |
| \$ 100,000,000 to 130,999,999 | \$38,000 |
| \$ 131,000,000 to 159,999,999 | \$40,000 |
| \$ 160,000,000 to 189,999,999 | \$41,000 |
| \$ 190,000,000 to 249,999,999 | \$41,500 |

|    |    |               |          |               |          |
|----|----|---------------|----------|---------------|----------|
| 37 | \$ | 250,000,000   | to       | 299,999,999   | \$43,000 |
| 38 | \$ | 300,000,000   | to       | 449,999,999   | \$45,000 |
| 39 | \$ | 450,000,000   | to       | 599,999,999   | \$47,000 |
| 40 | \$ | 600,000,000   | to       | 749,999,999   | \$49,000 |
| 41 | \$ | 750,000,000   | to       | 899,999,999   | \$51,000 |
| 42 | \$ | 900,000,000   | to       | 1,049,999,999 | \$53,000 |
| 43 | \$ | 1,050,000,000 | to       | 1,199,999,999 | \$55,000 |
| 44 | \$ | 1,200,000,000 | to       | 1,349,999,999 | \$57,000 |
| 45 | \$ | 1,350,000,000 | and over |               | \$59,000 |

46 ~~(6) The public administrator in the City of St. Louis shall receive a~~  
 47 ~~salary not less than sixty five thousand dollars;~~

48 ~~(7) Two thousand dollars of the compensation authorized in this~~  
 49 ~~section shall be payable to the public administrator only if he or she has~~  
 50 ~~completed at least twenty hours of instruction each calendar year relating to~~  
 51 ~~the operations of the public administrator's office when approved by a~~  
 52 ~~professional association of the county public administrators of Missouri unless~~  
 53 ~~exempted from the training by the professional association. The professional~~  
 54 ~~association approving the program shall provide a certificate of completion to~~  
 55 ~~each public administrator who completes the training program and shall send a~~  
 56 ~~list of certified public administrators to the treasurer of each county. Expenses~~  
 57 ~~incurred for attending the training session shall be reimbursed to the county~~  
 58 ~~public administrator in the same manner as other expenses as may be~~  
 59 ~~appropriated for that purpose.~~

60 ~~3. If a public administrator is appointed by the court as both a guardian~~  
 61 ~~and a conservator to the same ward or protectee, it shall be considered two~~  
 62 ~~letters.~~

63 ~~4. Notwithstanding subsection 2 or 5 of this section, upon majority~~  
 64 ~~approval by the salary commission, a public administrator may be paid~~  
 65 ~~according to the assessed valuation schedule set forth in subdivision (5) of~~  
 66 ~~subsection 2 of this section. If the salary commission elects to pay a public~~  
 67 ~~administrator according to the assessed valuation schedule, the salary~~  
 68 ~~commission shall not elect to change at any future time to pay the public~~  
 69 ~~administrator's office according to the average number of open letters in lieu of~~  
 70 ~~paying them according to the assessed valuation schedule.~~

71 ~~5. The initial compensation of the public administrator who elects to~~  
 72 ~~be put on salary shall be determined by the average number of letters for the~~  
 73 ~~two years preceding the term when the salary is elected. Salary increases or~~  
 74 ~~decreases according to the minimum schedule set forth in this section shall be~~  
 75 ~~adjusted only after the number of open letters places the workload in a~~  
 76 ~~different subdivision for two consecutive years. Minimum salary increases or~~  
 77 ~~decreases shall only take effect upon a new term of office of the public~~  
 78 ~~administrator. The number of letters each year shall be determined in~~  
 79 ~~accordance with the reporting requirements set forth in law.~~

80 ~~6. All fees collected by a public administrator who elects to be salaried~~  
81 ~~shall be deposited in the county treasury or with the treasurer for the City of St.~~  
82 ~~Louis.~~

83 ~~7. Any public administrator in a county of the first classification~~  
84 ~~without a charter form of government with a population of less than one~~  
85 ~~hundred thousand inhabitants who elects to receive fees in lieu of a salary~~  
86 ~~pursuant to this section may elect to join the Missouri local government~~  
87 ~~employees' retirement system created pursuant to sections 70.600 to 70.755.~~

88 ~~8. (1) A letter of guardianship and a letter of conservatorship shall be~~  
89 ~~counted as separate letters.~~

90 ~~(2) For purposes of this subsection:~~

91 ~~(a) "Letter of conservatorship" means the appointment of a~~  
92 ~~conservatorship of an estate by the court to a protectee adjudged to be~~  
93 ~~disabled;~~

94 ~~(b) "Letter of guardianship" means the appointment of a guardianship~~  
95 ~~by the court to a ward adjudged to be incapacitated.]~~

473.742. 1. Each public administrator in counties of the second, third or fourth  
2 classification and in the city of St. Louis shall make a determination within thirty days after  
3 taking office whether such public administrator shall elect to receive a salary as defined  
4 herein or receive fees as may be allowed by law to executors, administrators and personal  
5 representatives. The election by the public administrator shall be made in writing to the  
6 county clerk. Should the public administrator elect to receive a salary, the public  
7 administrator's office may not then elect to change at any future time to receive fees in lieu of  
8 salary. **Every public administrator who begins his or her first term on or after January**  
9 **1, 2024, shall be deemed to have elected to receive a salary as provided in this section.**

10 2. If a public administrator elects to be placed on salary, the salary shall be based  
11 upon the average number of open letters in the two years preceding the term when the salary  
12 is elected, based upon the following schedule:

13 (1) Zero to five letters: salary shall be a minimum of seven thousand five hundred  
14 dollars;

15 (2) Six to fifteen letters: salary shall be a minimum of fifteen thousand dollars;

16 (3) Sixteen to twenty-five letters: salary shall be a minimum of twenty thousand  
17 dollars;

18 (4) Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-five  
19 thousand dollars;

20 (5) Public administrators with forty or more letters shall be considered full-time  
21 county officials and shall be paid according to the assessed valuation schedule set forth  
22 below:

| Assessed Valuation         | Salary   |
|----------------------------|----------|
| \$ 8,000,000 to 40,999,999 | \$29,000 |

|    |                                   |          |
|----|-----------------------------------|----------|
| 25 | \$ 41,000,000 to 53,999,999       | \$30,000 |
| 26 | \$ 54,000,000 to 65,999,999       | \$32,000 |
| 27 | \$ 66,000,000 to 85,999,999       | \$34,000 |
| 28 | \$ 86,000,000 to 99,999,999       | \$36,000 |
| 29 | \$ 100,000,000 to 130,999,999     | \$38,000 |
| 30 | \$ 131,000,000 to 159,999,999     | \$40,000 |
| 31 | \$ 160,000,000 to 189,999,999     | \$41,000 |
| 32 | \$ 190,000,000 to 249,999,999     | \$41,500 |
| 33 | \$ 250,000,000 to 299,999,999     | \$43,000 |
| 34 | \$ 300,000,000 to 449,999,999     | \$45,000 |
| 35 | \$ 450,000,000 to 599,999,999     | \$47,000 |
| 36 | \$ 600,000,000 to 749,999,999     | \$49,000 |
| 37 | \$ 750,000,000 to 899,999,999     | \$51,000 |
| 38 | \$ 900,000,000 to 1,049,999,999   | \$53,000 |
| 39 | \$ 1,050,000,000 to 1,199,999,999 | \$55,000 |
| 40 | \$ 1,200,000,000 to 1,349,999,999 | \$57,000 |
| 41 | \$ 1,350,000,000 and over         | \$59,000 |

42 ;

43 (6) The public administrator in the city of St. Louis shall receive a salary not less than  
 44 sixty-five thousand dollars;

45 (7) Two thousand dollars of the compensation authorized in this section shall be  
 46 payable to the public administrator only if he or she has completed at least twenty hours of  
 47 instruction each calendar year relating to the operations of the public administrator's office  
 48 when approved by a professional association of the county public administrators of Missouri  
 49 unless exempted from the training by the professional association. The professional  
 50 association approving the program shall provide a certificate of completion to each public  
 51 administrator who completes the training program and shall send a list of certified public  
 52 administrators to the treasurer of each county. Expenses incurred for attending the training  
 53 session shall be reimbursed to the county public administrator in the same manner as other  
 54 expenses as may be appropriated for that purpose.

55 **3. If a public administrator is appointed by the court as both a guardian and a**  
 56 **conservator to the same ward or protectee, it shall be considered two letters.**

57 **4. Notwithstanding subsection 2 or 5 of this section, upon majority approval by**  
 58 **the salary commission, a public administrator may be paid according to the assessed**  
 59 **valuation schedule set forth in subdivision (5) of subsection 2 of this section. If the**

60 salary commission elects to pay a public administrator according to the assessed  
 61 valuation schedule, the salary commission shall not elect to change at any future time to  
 62 pay the public administrator's office according to the average number of open letters in  
 63 lieu of paying them according to the assessed valuation schedule.

64 5. The initial compensation of the public administrator who elects to be put on salary  
 65 shall be determined by the average number of letters for the two years preceding the term  
 66 when the salary is elected. Salary increases or decreases according to the minimum schedule  
 67 set forth in ~~[subsection 1 of]~~ this section shall be adjusted only after the number of open  
 68 letters places the workload in a different subdivision for two consecutive years. Minimum  
 69 salary increases or decreases shall only take effect upon a new term of office of the public  
 70 administrator. The number of letters each year shall be determined in accordance with the  
 71 reporting requirements set forth in law.

72 ~~[4.]~~ 6. All fees collected by a public administrator who elects to be salaried shall be  
 73 deposited in the county treasury or with the treasurer for the city of St. Louis.

74 ~~[5.]~~ 7. Any public administrator in a county of the first classification without a charter  
 75 form of government with a population of less than one hundred thousand inhabitants who  
 76 elects to receive fees in lieu of a salary pursuant to this section may elect to join the Missouri  
 77 local government employees' retirement system created pursuant to sections 70.600 to 70.755.

78 8. (1) A letter of guardianship and a letter of conservatorship shall be counted as  
 79 separate letters.

80 (2) For purposes of this subsection the following terms mean:

81 (a) "Letter of conservatorship", the appointment of a conservatorship of an  
 82 estate by the court to a protectee adjudged to be disabled;

83 (b) "Letter of guardianship", the appointment of a guardianship by the court to  
 84 a ward adjudged to be incapacitated.

2 ~~[50.800. 1. On or before the first Monday in March of each year, the~~  
 3 ~~county commission of each county of the second, third, or fourth class shall~~  
 4 ~~prepare and publish in some newspaper as provided for in section 493.050, if~~  
 5 ~~there is one, and if not by notices posted in at least ten places in the county, a~~  
 6 ~~detailed financial statement of the county for the year ending December thirty-~~  
 7 ~~first, preceding.~~

8 ~~2. The statement shall show the bonded debt of the county, if any, kind~~  
 9 ~~of bonds, date of maturity, interest rate, rate of taxation levied for interest and~~  
 10 ~~sinking fund and authority for the levy, the total amount of interest and sinking~~  
 11 ~~fund that has been collected and interest and sinking fund on hand in cash.~~

12 ~~3. The statement shall also show separately the total amount of the~~  
 13 ~~county and township school funds on hand and loaned out, the amount of~~  
 14 ~~penalties, fines, levies, utilities, forfeitures, and any other taxes collected and~~  
 15 ~~disbursed or expended during the year and turned into the permanent school~~  
 16 ~~fund, the name of each person who has a loan from the permanent school fund,~~

16 whether county or township, the amount of the loan, date loan was made and  
17 date of maturity, description of the security for the loan, amount, if any, of  
18 delinquent interest on each loan.

19 4. ~~The statement shall show the total valuation of the county for~~  
20 ~~purposes of taxation, the highest rate of taxation the constitution permits the~~  
21 ~~county commission to levy for purposes of county revenue, the rate levied by~~  
22 ~~the county commission for the year covered by the statement, division of the~~  
23 ~~rate levied among the several funds and total amount of delinquent taxes for all~~  
24 ~~years as of December thirty first.~~

25 5. ~~The statement shall show receipts or revenues into each and every~~  
26 ~~fund separately. Each fund shall show the beginning balance of each fund;~~  
27 ~~each source of revenue; the total amount received from each source of~~  
28 ~~revenue; the total amount available in each fund; the total amount of~~  
29 ~~disbursements or expenditures from each fund and the ending balance of each~~  
30 ~~fund as of December thirty first. The total receipts or revenues for the year~~  
31 ~~into all funds shall be shown in the recapitulation. In counties with the~~  
32 ~~township form of government, each township shall be considered a fund~~  
33 ~~pursuant to this subsection.~~

34 6. ~~Total disbursements or expenditures shall be shown for warrants~~  
35 ~~issued in each category contained in the forms developed or approved by the~~  
36 ~~state auditor pursuant to section 50.745. Total amount of warrants, person or~~  
37 ~~vendor to whom issued and purpose for which issued shall be shown except as~~  
38 ~~herein provided. Under a separate heading in each fund the statements shall~~  
39 ~~show what warrants are outstanding and unpaid for the lack of funds on that~~  
40 ~~date with appropriate balance or overdraft in each fund as the case may be.~~

41 7. ~~Warrants issued to pay for the service of election judges and clerks~~  
42 ~~of elections shall be in the following form:~~

43 ~~Names of judges and clerks of elections at \$ \_\_\_\_\_ per day (listing the~~  
44 ~~names run in and not listing each name by lines, and at the end of the list of~~  
45 ~~names giving the total of the amount of all the warrants issued for such~~  
46 ~~election services).~~

47 8. ~~Warrants issued to pay for the service of jurors shall be in the~~  
48 ~~following form:~~

49 ~~Names of jurors at \$ \_\_\_\_\_ per day (listing the names run in and not~~  
50 ~~listing each name by lines, and at the end of the list of names giving the total of~~  
51 ~~the amount of all the warrants issued for such election service).~~

52 9. ~~Warrants to Internal Revenue Service for Social Security and~~  
53 ~~withholding taxes shall be brought into one call.~~

54 10. ~~Warrants to the director of revenue of Missouri for withholding~~  
55 ~~taxes shall be brought into one call.~~

56 11. ~~Warrants to the division of employment security shall be brought~~  
57 ~~into one call.~~

58 12. ~~Warrants to Missouri local government employees' retirement~~  
59 ~~system or other retirement funds for each office shall be brought into one call.~~

60 13. ~~Warrants for utilities such as gas, water, lights and power shall be~~  
61 ~~brought into one call except that the total shall be shown for each vendor.~~

62 14. ~~Warrants issued to each telephone company shall be brought into~~  
63 ~~one call for each office in the following form:~~

64 (Name of Telephone Company for \_\_\_\_\_ office and total amount of  
65 warrants issued).

66 15. Warrants issued to the postmaster for postage shall be brought into  
67 one call for each office in the following form:

68 (Postmaster for \_\_\_\_\_ office and total amount of warrants issued).

69 16. Disbursements or expenditures by road districts shall show the  
70 warrants, if warrants have been issued in the same manner as provided for in  
71 subsection 5 of this section. If money has been disbursed or expended by  
72 overseers the financial statement shall show the total paid by the overseer to  
73 each person for the year, and the purpose of each payment. Receipts or  
74 revenues into the county distributive school fund shall be listed in detail,  
75 disbursements or expenditures shall be listed and the amount of each  
76 disbursement or expenditure. If any taxes have been levied by virtue of  
77 Section 12(a) of Article X of the Constitution of Missouri the financial  
78 statement shall contain the following:

79 By virtue and authority of the discretionary power conferred upon the  
80 county commissions of the several counties of this state to levy a tax of not to  
81 exceed 35 cents on the \$100 assessed valuation the county commission of \_\_\_\_\_  
82 \_\_\_\_\_ County did for the year covered by this report levy a tax rate of \_\_\_\_\_  
83 cents on the \$100 assessed valuation which said tax amounted to \$ \_\_\_\_\_ and  
84 was disbursed or expended as follows:-

85  
86 The statement shall show how the money was disbursed or expended and if  
87 any part of the sum has not been accounted for in detail under some previous  
88 appropriate heading the portion not previously accounted for shall be shown in  
89 detail.

90 17. At the end of the statement the person designated by the county  
91 commission to prepare the financial statement herein required shall append the  
92 following certificate:

93 I, \_\_\_\_\_, the duly authorized agent appointed by the county  
94 commission of \_\_\_\_\_ County, state of Missouri, to prepare for  
95 publication the financial statement as required by section 50.800,  
96 RSMo, hereby certify that I have diligently checked the records of the  
97 county and that the above and foregoing is a complete and correct  
98 statement of every item of information required in section 50.800,  
99 RSMo, for the year ending December 31, \_\_\_\_\_, and especially have  
100 I checked every receipt from every source whatsoever and every  
101 disbursement or expenditure of every kind and to whom and for what  
102 each such disbursement or expenditure was made and that each receipt  
103 or revenue and disbursement or expenditure is accurately shown. (If  
104 for any reason complete and accurate information is not given the  
105 following shall be added to the certificate.) Exceptions: The above  
106 report is incomplete because proper information was not available in  
107 the following records \_\_\_\_\_ which are in the keeping of the following  
108 officer or officers. The person designated to prepare the financial  
109 statement shall give in detail any incomplete data called for by this  
110 section.

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Date \_\_\_\_\_

~~Officer designated by county commission to prepare financial statement required by section 50.800, RSMo.~~

~~Or if no one has been designated said statement having been prepared by the county clerk, signature shall be in the following form:~~

~~Clerk of the county commission and ex officio officer designated to prepare financial statement required by section 50.800, RSMo.~~

~~18. Any person falsely certifying to any fact covered by the certificate is liable on his bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than six months or by both fine and imprisonment. Any person charged with the responsibility of preparing the financial report who willfully or knowingly makes a false report of any record, is, in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon conviction shall be sentenced to the penitentiary for not less than two years nor more than five years.]~~

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~~[50.810. 1. The statement shall be printed in not less than 8 point type, but not more than the smallest point type over 8 point type available and in the standard column width measure that will take the least space. The publisher shall file two proofs of publication with the county commission and the commission shall forward one proof to the state auditor and shall file the other in the office of the commission. The county commission shall not pay the publisher until proof of publication is filed with the commission and shall not pay the person designated to prepare the statement for the preparation of the copy for the statement until the state auditor notifies the commission that proof of publication has been received and that it complies with the requirements of this section.~~

~~2. The statement shall be spread on the record of the commission and for this purpose the publisher shall be required to furnish the commission with at least two copies of the statement that may be pasted on the record. The publisher shall itemize the cost of publishing said statement by column inch as properly chargeable to the several funds and shall submit such costs for payment to the county commission. The county commission shall pay out of each fund in the proportion that each item bears to the total cost of publishing said statement and shall issue warrants therefor; provided any part not properly chargeable to any specific fund shall be paid from the county general revenue fund.~~

~~3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any commissioner of any county commission until notice is received from the state auditor that the required proof of publication has been filed. Any county treasurer paying or entering for protest any warrant for any~~

28 ~~commissioner of the county commission prior to the receipt of such notice~~  
29 ~~from the state auditor shall be liable on his official bond therefor.~~

30 ~~4. The state auditor shall prepare sample forms for financial statements~~  
31 ~~and shall mail the same to the county clerks of the several counties in this~~  
32 ~~state. If the county commission employs any person other than a bonded~~  
33 ~~county officer to prepare the financial statement the county commission shall~~  
34 ~~require such person to give bond with good and sufficient sureties in the penal~~  
35 ~~sum of one thousand dollars for the faithful performance of his duty. If any~~  
36 ~~county officer or other person employed to prepare the financial statement~~  
37 ~~herein provided for shall fail, neglect, or refuse to, in any manner, comply with~~  
38 ~~the provisions of this law he shall, in addition to other penalties herein~~  
39 ~~provided, be liable on his official bond for dereliction of duty.]~~

✓