

SECOND REGULAR SESSION

SENATE BILL NO. 1517

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HUDSON.

6510S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 64.401, 66.265, 67.799, 67.990, 67.1422, 67.1531, 67.1551, 67.1880, 68.235, 68.250, 71.800, 71.802, 80.460, 90.500, 92.010, 92.031, 92.035, 94.060, 94.070, 94.250, 94.260, 94.340, 94.350, 94.400, 95.150, 95.390, 115.123, 137.016, 137.037, 137.055, 137.065, 137.073, 137.082, 137.115, 137.565, 137.570, 137.1040, 137.1050, 137.1055, 139.053, 162.441, 162.840, 164.021, 164.151, 167.231, 178.881, 182.010, 182.015, 182.020, 182.030, 182.100, 182.140, 182.650, 182.655, 182.715, 182.717, 184.350, 184.351, 184.353, 184.357, 184.359, 184.600, 184.604, 184.614, 190.040, 190.065, 190.074, 190.296, 198.260, 198.263, 198.310, 204.250, 205.563, 205.979, 206.070, 206.120, 209.130, 210.860, 233.172, 233.200, 233.345, 233.455, 233.460, 233.510, 235.175, 238.232, 247.130, 247.350, 247.470, 247.550, 249.929, 249.1106, 249.1150, 250.060, 256.445, 257.360, 257.370, 262.598, 263.452, 263.472, 278.240, 278.280, 321.225, 321.240, 321.241, 321.243, 321.244, 321.460, 321.610, 321.620, 650.399, and 650.408, RSMo, and 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, and section 163.021 as enacted by senate bill no. 727, one hundred second general assembly, second regular session, and to enact in lieu thereof one hundred eighteen new sections relating to property taxes, with a severability clause.

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

Section A. Sections 64.401, 66.265, 67.799, 67.990,
2 67.1422, 67.1531, 67.1551, 67.1880, 68.235, 68.250, 71.800,
3 71.802, 80.460, 90.500, 92.010, 92.031, 92.035, 94.060, 94.070,
4 94.250, 94.260, 94.340, 94.350, 94.400, 95.150, 95.390,

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

5 115.123, 137.016, 137.037, 137.055, 137.065, 137.073, 137.082,
6 137.115, 137.565, 137.570, 137.1040, 137.1050, 137.1055,
7 139.053, 162.441, 162.840, 164.021, 164.151, 167.231, 178.881,
8 182.010, 182.015, 182.020, 182.030, 182.100, 182.140, 182.650,
9 182.655, 182.715, 182.717, 184.350, 184.351, 184.353, 184.357,
10 184.359, 184.600, 184.604, 184.614, 190.040, 190.065, 190.074,
11 190.296, 198.260, 198.263, 198.310, 204.250, 205.563, 205.979,
12 206.070, 206.120, 209.130, 210.860, 233.172, 233.200, 233.345,
13 233.455, 233.460, 233.510, 235.175, 238.232, 247.130, 247.350,
14 247.470, 247.550, 249.929, 249.1106, 249.1150, 250.060,
15 256.445, 257.360, 257.370, 262.598, 263.452, 263.472, 278.240,
16 278.280, 321.225, 321.240, 321.241, 321.243, 321.244, 321.460,
17 321.610, 321.620, 650.399, and 650.408, RSMo, and section
18 67.457 as enacted by house bill no. 175 merged with house bill
19 no. 1035 merged with senate bill no. 248, ninety-seventh general
20 assembly, first regular session, and section 163.021 as enacted
21 by senate bill no. 727, one hundred second general assembly,
22 second regular session, are repealed and one hundred eighteen
23 new sections enacted in lieu thereof, to be known as sections
24 64.401, 66.265, 67.457, 67.496, 67.799, 67.990, 67.1422,
25 67.1531, 67.1551, 67.1880, 68.235, 68.250, 71.800, 71.802,
26 80.460, 90.500, 92.010, 92.031, 92.035, 94.060, 94.070, 94.250,
27 94.260, 94.340, 94.350, 94.400, 95.150, 95.390, 115.123,
28 115.240, 115.706, 137.016, 137.037, 137.039, 137.055, 137.065,
29 137.073, 137.082, 137.115, 137.565, 137.1040, 137.1050,
30 137.1055, 139.035, 139.053, 162.441, 162.840, 163.021, 164.021,
31 164.151, 167.231, 178.881, 182.010, 182.015, 182.020, 182.030,
32 182.100, 182.140, 182.650, 182.655, 182.715, 182.717, 184.350,
33 184.351, 184.353, 184.357, 184.359, 184.600, 184.604, 184.614,
34 190.040, 190.065, 190.074, 190.296, 198.260, 198.263, 198.310,
35 204.250, 205.563, 205.979, 206.070, 206.120, 209.130, 210.860,
36 233.172, 233.200, 233.345, 233.455, 233.460, 233.510, 235.175,

37 238.232, 247.130, 247.350, 247.470, 247.550, 249.929, 249.1106,
38 249.1150, 250.060, 256.445, 257.360, 257.370, 262.598, 263.452,
39 263.472, 278.240, 278.280, 321.225, 321.240, 321.241, 321.243,
40 321.244, 321.460, 321.610, 321.620, 650.399, and 650.408, to
41 read as follows:

64.401. 1. Persons residing in an area adjacent to
2 and within three miles of a municipality that has formed and
3 established a park system under sections 90.010 to 90.020
4 and 90.500 to 90.570 may petition to become part of the park
5 system in the manner prescribed in this subsection. The
6 petition shall include a description of the territory to be
7 embraced by the park system, the provision for a tax to
8 support the park system at the rate of tax which residents
9 of the municipality are required to pay to support the park
10 system, and the signatures of five percent of the qualified
11 voters within the area outside the municipality as
12 determined by the county clerk on the basis of the number of
13 votes cast in the area for governor in the last election
14 held prior to filing of the petition. The petition shall be
15 filed with the governing body of the municipality and the
16 county clerk. The governing body of the municipality shall
17 within thirty days of receipt of the petition vote to
18 approve or reject the request of the adjacent property
19 owners to become part of the municipal parks system at a
20 regularly scheduled meeting of the governing body of the
21 municipality. The governing body of the municipality shall
22 notify the county clerk of its action. If the governing
23 body of the municipality rejects the request, no further
24 action on the matter shall be taken for a period of one year
25 after the date that the governing body rejects the request.
26 After such period of time, the persons residing in the area
27 may submit a new petition pursuant to this subsection. If

28 the governing body of the municipality approves the request,
29 the county clerk shall proceed as prescribed in subsections
30 2 and 3 of this section.

31 2. Upon approval of the issue by the governing body of
32 the municipality as prescribed in subsection 1 of this
33 section, the county clerk shall present the petition to the
34 county commission who shall thereupon set the petition for
35 hearing not less than thirty days nor more than forty days
36 after the filing.

37 3. Notice shall be given by the county commission of
38 the time and place where the hearing will be held, by
39 publication on three separate days in one or more newspapers
40 having a general circulation within the territory proposed
41 to be incorporated as part of the park system, the first of
42 which publications shall be not less than twenty days prior
43 to the date set for the hearing and if there is no such
44 newspaper, then notice shall be posted in ten of the most
45 public places in the territory, not less than twenty days
46 prior to the date set for the hearing. This notice shall
47 include a description of the territory as set out in the
48 petition, the question of incorporation for park system
49 services and the rate of tax which residents within the area
50 outside the municipality would be required to pay to support
51 the park system as set out in the petition.

52 4. If the county commission finds that the petition
53 and notice meet the requirements of subsections 1, 2 and 3
54 of this section, and that the boundaries as defined are
55 reasonable boundaries for the incorporation of the area into
56 the park system, the county commission shall order the
57 submission of the question.

58 5. The question shall be submitted to the voters
59 within the area outside the municipality [substantially in
60 the following form:] **as provided in section 115.706.**

61 [Shall the area be part of the public park system
62 of the _____ (city, town, village) and shall a
63 _____ cent tax on each one hundred dollars of
64 assessed valuation within the area be levied for
65 public parks?]

66 YES NO]

67 6. If a majority of the votes cast on the proposal by
68 the qualified voters within the area outside the
69 municipality voting thereon are in favor of the proposal,
70 then the area shall be part of the municipal park system as
71 of the first day of the year following the year of the
72 election.

73 7. The results of the election shall be certified by
74 the election official of the county not less than thirty
75 days after the election. In the event the proposal fails to
76 receive a majority of the votes within the area outside the
77 municipality in favor of the proposal, then such proposal
78 shall not be resubmitted at any election held within one
79 year of the date of the election the proposal was rejected.

80 8. If the area outside the municipality votes to join
81 the municipal park system, then such an area shall have
82 proportional representation on the park board in accordance
83 with its population to the population of the municipality,
84 except that such area shall be entitled to at least one
85 representative on the park board. The county clerk shall
86 determine the number of additional representatives by
87 dividing the population of the municipality based on the
88 last decennial census by nine to produce the quotient and

89 shall allocate to the area that has voted to join the
90 district one representative per quotient or part thereof
91 which representative or representatives shall be in addition
92 to the nine representatives from the municipality. The
93 county commission shall appoint board members who shall have
94 resided in the area outside the municipality which is
95 included within the municipal park system for terms of three
96 years. Where the area is in more than one county, the
97 county commissions of each county shall, as nearly as
98 practicable, evenly appoint such members with the county
99 commission of the county having the largest area within the
100 system appointing a greater number of board members if the
101 members cannot be appointed evenly. Residents of such area
102 residing outside the municipal boundaries shall have the
103 same right of access to parks and park facilities in the
104 municipal park system as residents of the municipality.

105 9. The provisions of sections 90.010 to 90.020 and
106 90.500 and 90.570 shall apply to all areas outside the
107 municipality that are included in the municipal park system
108 under the provisions of this section.

66.265. 1. Any county of the first classification
2 having a charter form of government and containing part of a
3 city with a population of three hundred thousand or more
4 inhabitants may, after voter approval pursuant to subsection
5 2 of this section, levy an annual tax for the purpose of
6 providing law enforcement services within such county in an
7 amount not to exceed fourteen cents per one hundred dollars
8 assessed valuation.

9 2. The ballot of submission shall be [substantially in
10 the following form:] **submitted as provided in section**
11 **115.706.**

12 [Shall _____ County impose a property tax upon
13 all real and tangible personal property within the
14 county at a rate of _____ (insert the amount)
15 cents per one hundred dollars assessed valuation
16 for the purpose of providing revenue for law
17 enforcement within the county?

18 YES NO]

19 If a majority of the qualified voters voting on the question
20 within the county vote in favor of the tax, such tax shall
21 be levied and collected pursuant to this section. If a
22 majority of the voters voting on the question within the
23 county vote against the tax, no such tax shall be levied and
24 collected pursuant to this section.

25 3. The county collector of each county in which the
26 authority is located shall collect the property taxes upon
27 all real property and tangible personal property within that
28 county in the same manner as any other property taxes are
29 collected. The governing body of the county shall use the
30 proceeds of the tax prescribed in this section solely for
31 providing law enforcement services in the county.

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

5 2. The governing body of any city or county proposing
6 to create a neighborhood improvement district may by
7 resolution submit the question of creating such district to
8 all qualified voters residing within such district at a
9 general [or special] election [called for that purpose].
10 Such resolution shall set forth the project name for the
11 proposed improvement, the general nature of the proposed

12 improvement, the estimated cost of such improvement, the
13 boundaries of the proposed neighborhood improvement district
14 to be assessed, and the proposed method or methods of
15 assessment of real property within the district, including
16 any provision for the annual assessment of maintenance costs
17 of the improvement in each year during the term of the bonds
18 issued for the original improvement and after such bonds are
19 paid in full. The governing body of the city or county may
20 create a neighborhood improvement district when the question
21 of creating such district has been approved by the vote of
22 the percentage of electors within such district voting
23 thereon that is equal to the percentage of voter approval
24 required for the issuance of general obligation bonds of
25 such city or county under Article VI, Section 26 of the
26 constitution of this state. The notice of election
27 containing the question of creating a neighborhood
28 improvement district shall contain the project name for the
29 proposed improvement, the general nature of the proposed
30 improvement, the estimated cost of such improvement, the
31 boundaries of the proposed neighborhood improvement district
32 to be assessed, the proposed method or methods of assessment
33 of real property within the district, including any
34 provision for the annual assessment of maintenance costs of
35 the improvement in each year after the bonds issued for the
36 original improvement are paid in full, and a statement that
37 the final cost of such improvement assessed against real
38 property within the district and the amount of general
39 obligation bonds issued therefor shall not exceed the
40 estimated cost of such improvement, as stated in such
41 notice, by more than twenty-five percent, and that the
42 annual assessment for maintenance costs of the improvements
43 shall not exceed the estimated annual maintenance cost, as

44 stated in such notice, by more than twenty-five percent.
45 The ballot upon which the question of creating a
46 neighborhood improvement district is submitted to the
47 qualified voters residing within the proposed district shall
48 contain a question in substantially the following form:

49 Shall _____ (name of city or county) be
50 authorized to create a neighborhood improvement
51 district proposed for the _____ (project name
52 for the proposed improvement) and incur
53 indebtedness and issue general obligation bonds
54 to pay for all or part of the cost of public
55 improvements within such district, the cost of
56 all indebtedness so incurred to be assessed by
57 the governing body of the _____ (city or
58 county) on the real property benefitted by such
59 improvements for a period of _____ years, and,
60 if included in the resolution, an assessment in
61 each year thereafter with the proceeds thereof
62 used solely for maintenance of the improvement?

63 3. As an alternative to the procedure described in
64 subsection 2 of this section, the governing body of a city
65 or county may create a neighborhood improvement district
66 when a proper petition has been signed by the owners of
67 record of at least two-thirds by area of all real property
68 located within such proposed district. Each owner of record
69 of real property located in the proposed district is allowed
70 one signature. Any person, corporation, or limited
71 liability partnership owning more than one parcel of land
72 located in such proposed district shall be allowed only one
73 signature on such petition. The petition, in order to
74 become effective, shall be filed with the city clerk or
75 county clerk. A proper petition for the creation of a

76 neighborhood improvement district shall set forth the
77 project name for the proposed improvement, the general
78 nature of the proposed improvement, the estimated cost of
79 such improvement, the boundaries of the proposed
80 neighborhood improvement district to be assessed, the
81 proposed method or methods of assessment of real property
82 within the district, including any provision for the annual
83 assessment of maintenance costs of the improvement in each
84 year during the term of the bonds issued for the original
85 improvement and after such bonds are paid in full, a notice
86 that the names of the signers may not be withdrawn later
87 than seven days after the petition is filed with the city
88 clerk or county clerk, and a notice that the final cost of
89 such improvement assessed against real property within the
90 district and the amount of general obligation bonds issued
91 therefor shall not exceed the estimated cost of such
92 improvement, as stated in such petition, by more than twenty-
93 five percent, and that the annual assessment for maintenance
94 costs of the improvements shall not exceed the estimated
95 annual maintenance cost, as stated in such petition, by more
96 than twenty-five percent.

97 4. Upon receiving the requisite voter approval at an
98 election or upon the filing of a proper petition with the
99 city clerk or county clerk, the governing body may by
100 resolution or ordinance determine the advisability of the
101 improvement and may order that the district be established
102 and that preliminary plans and specifications for the
103 improvement be made. Such resolution or ordinance shall
104 state and make findings as to the project name for the
105 proposed improvement, the nature of the improvement, the
106 estimated cost of such improvement, the boundaries of the
107 neighborhood improvement district to be assessed, the

108 proposed method or methods of assessment of real property
109 within the district, including any provision for the annual
110 assessment of maintenance costs of the improvement in each
111 year after the bonds issued for the original improvement are
112 paid in full, and shall also state that the final cost of
113 such improvement assessed against the real property within
114 the neighborhood improvement district and the amount of
115 general obligation bonds issued therefor shall not, without
116 a new election or petition, exceed the estimated cost of
117 such improvement by more than twenty-five percent.

118 5. The boundaries of the proposed district shall be
119 described by metes and bounds, streets or other sufficiently
120 specific description. The area of the neighborhood
121 improvement district finally determined by the governing
122 body of the city or county to be assessed may be less than,
123 but shall not exceed, the total area comprising such
124 district.

125 6. In any neighborhood improvement district organized
126 prior to August 28, 1994, an assessment may be levied and
127 collected after the original period approved for assessment
128 of property within the district has expired, with the
129 proceeds thereof used solely for maintenance of the
130 improvement, if the residents of the neighborhood
131 improvement district either vote to assess real property
132 within the district for the maintenance costs in the manner
133 prescribed in subsection 2 of this section or if the owners
134 of two-thirds of the area of all real property located
135 within the district sign a petition for such purpose in the
136 same manner as prescribed in subsection 3 of this section.

137 7. Prior to any assessment hereafter being levied
138 against any real property within any neighborhood
139 improvement district, and prior to any lien enforceable

140 under either chapter 140 or 141 being imposed after August
141 28, 2013, against any real property within a neighborhood
142 improvement district, the clerk of the governing body
143 establishing the neighborhood improvement district shall
144 cause to be recorded with the recorder of deeds for the
145 county in which any portion of the neighborhood improvement
146 district is located a document conforming to the provisions
147 of sections 59.310 and 59.313, and which shall contain at
148 least the following information:

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

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

160 (3) The legal description of the property within the
161 neighborhood improvement district which may either be the
162 metes and bounds description authorized in subsection 5 of
163 this section or the legal description of each lot or parcel
164 within the neighborhood improvement district; and

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

67.496. **Notwithstanding any other provision of law to**
2 **the contrary, no political subdivision or election authority**
3 **shall advertise or describe any proposed tax on property in**

4 a political subdivision as not increasing taxes, or any
5 language to that effect, unless both:

6 (1) Failing to adopt the proposed measure would cause
7 an actual increase in the tax rate; and

8 (2) Adopting the proposed measure would cause the tax
9 rate to stay the same or decrease.

67.799. 1. A regional recreational district may, by a
2 majority vote of its board of directors, impose an annual
3 property tax for the establishment and maintenance of public
4 parks and recreational facilities and grounds within the
5 boundaries of the regional recreational district not to
6 exceed sixty cents per year on each one hundred dollars of
7 assessed valuation on all property within the district,
8 except that no such tax shall become effective unless the
9 board of directors of the district submits to the voters of
10 the district[, at a county or state general, primary or
11 special election,] a proposal to authorize the tax.

12 2. The question shall be submitted [in substantially
13 the following form:] as provided in section 115.706.

14 [Shall a _____ cent tax per one hundred dollars
15 assessed valuation be levied for public parks and
16 recreational facilities?]

17 YES NO]

18 If a majority of the votes cast on the proposal by the
19 qualified voters voting thereon are in favor of the
20 proposal, then the tax shall become effective. If a
21 majority of the votes cast by the qualified voters voting
22 are opposed to the proposal, then the board of directors
23 shall have no power to impose the tax unless and until the

24 board of directors of the district submits another proposal
25 to authorize the tax and such proposal is approved by a
26 majority of the qualified voters voting thereon.

27 3. The property tax authorized in subsections 1 and 2
28 of this section shall be levied and collected in the same
29 manner as other ad valorem property taxes are levied and
30 collected.

31 4. (1) A regional recreational district may, by a
32 majority vote of its board of directors, impose a tax not to
33 exceed one-half of one cent on all retail sales subject to
34 taxation pursuant to sections 144.010 to 144.525 for the
35 purpose of funding the creation, operation and maintenance
36 of public parks, recreational facilities and grounds within
37 the boundaries of a regional recreational district. The tax
38 authorized by this subsection shall be in addition to all
39 other sales taxes allowed by law. No tax pursuant to this
40 subsection shall become effective unless the board of
41 directors submits to the voters of the district, at a
42 [county or state] general[, primary or special] election, a
43 proposal to authorize the tax, and such tax shall become
44 effective only after the majority of the voters voting on
45 such tax approve such tax.

46 (2) In the event the district seeks to impose a sales
47 tax pursuant to this subsection, the question shall be
48 submitted in substantially the following form:

49 Shall a _____ cent sales tax be levied on all
50 retail sales within the district for public parks
51 and recreational facilities?

52 YES

NO

53 If a majority of the votes cast on the proposal by the
54 qualified voters voting thereon are in favor of the
55 proposal, then the tax shall become effective. If a
56 majority of the votes cast by the qualified voters voting
57 are opposed to the proposal, then the board of directors
58 shall have no power to impose the tax unless and until
59 another proposal to authorize the tax is submitted to the
60 voters of the district and such proposal is approved by a
61 majority of the qualified voters voting thereon. The
62 provisions of sections 32.085 and 32.087 shall apply to any
63 tax approved pursuant to this subsection.

64 5. As used in this section, "qualified voters" or
65 "voters" means any individuals residing within the proposed
66 district who are eligible to be registered voters and who
67 have registered to vote under chapter 115 or, if no
68 individuals eligible and registered to vote reside within
69 the proposed district, all of the owners of real property
70 located within the proposed district who have unanimously
71 petitioned for or consented to the adoption of an ordinance
72 by the governing body imposing a tax authorized in this
73 section. If the owner of the property within the proposed
74 district is a political subdivision or corporation of the
75 state, the governing body of such political subdivision or
76 corporation shall be considered the owner for purposes of
77 this section.

67.990. 1. The governing body of any county or city
2 not within a county may, upon approval of a majority of the
3 qualified voters of such county or city voting thereon, levy
4 and collect a tax not to exceed five cents per one hundred
5 dollars of assessed valuation, or in any county of the first
6 classification with more than eighty-five thousand nine

7 hundred but less than eighty-six thousand inhabitants, the
8 governing body may, upon approval of a majority of the
9 qualified voters of the county voting thereon, levy and
10 collect a tax not to exceed ten cents per one hundred
11 dollars of assessed valuation upon all taxable property
12 within the county or city or for the purpose of providing
13 services to persons sixty years of age or older. The tax so
14 levied shall be collected along with other county or city
15 taxes, in the manner provided by law. All funds collected
16 for this purpose shall be deposited in a special fund for
17 the provision of services for persons sixty years of age or
18 older, and shall be used for no other purpose except those
19 purposes authorized in sections 67.990 to 67.995. Deposits
20 in the fund shall be expended only upon approval of the
21 board of directors established in section 67.993, if in a
22 county, and only in accordance with the fund budget approved
23 by the county governing body.

24 2. The question of whether the tax authorized by this
25 section shall be imposed shall be submitted [in
26 substantially the following form:] **as provided in section**
27 **115.706.**

28 [OFFICIAL BALLOT]

29 Shall _____ (name of county/city) levy a tax of
30 _____ cents per each one hundred dollars assessed
31 valuation for the purpose of providing services to
32 persons sixty years of age or older?

33 YES NO]

67.1422. 1. Notwithstanding sections 67.1531,
2 67.1545, and 67.1551, if the petition was filed pursuant to
3 subdivision (5) of subsection 2 of section 67.1421 by a

4 governing body of the city, the governing body may adopt an
5 ordinance approving the petition and submit a ballot to the
6 qualified voters of the district[; the question shall be in
7 substantially the following form:] **as provided in section**
8 **115.706.**

9 [Shall the community improvement district to be
10 known as the "_____ Community Improvement
11 District" approved by the _____ (insert governing
12 body) be established for the purpose of (here
13 summarize the proposed improvements and services)
14 and be authorized to impose a real property tax
15 upon (all real property) within the district at a
16 rate of not more than ten cents per hundred dollars
17 assessed valuation for a period of ten years from
18 the date on which such tax is first imposed for the
19 purpose of providing revenue for _____ (insert
20 general description of purpose) in the district?]

21 YES NO

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

26 The governing body of the city shall not submit the question
27 to the qualified voters of the district on more than one
28 occasion.

29 2. A district levying a real property tax pursuant to
30 this section may repeal or amend such real property tax or
31 lower the tax rate of such tax if such repeal, amendment or
32 lower rate will not impair the district's ability to repay
33 any liabilities which it has incurred, money which it has
34 borrowed or obligations that it has issued to finance any
35 improvements or services rendered within the district.

36 3. An election conducted under this section may be
37 conducted in accordance with the provisions of chapter 115
38 or by mail-in ballot.

67.1531. 1. The district may levy by resolution a tax
2 upon real property or on any business located within the
3 boundaries of the district; provided however, no such
4 resolution shall be final nor shall it take effect until the
5 qualified voters approve, by mail-in ballot, the tax which
6 the resolution seeks to impose. If a majority of the votes
7 cast by the qualified voters voting on the proposed tax are
8 in favor of the tax, then the resolution and any amendments
9 thereto shall be in effect. If a majority of the votes cast
10 by the qualified voters voting are opposed to the tax, then
11 the resolution seeking to levy the tax shall be deemed to be
12 null and void.

13 2. The district may levy a real property tax rate
14 lower than the tax rate ceiling approved by the qualified
15 voters pursuant to subsection 1 of this section and may
16 increase that lowered tax rate to a level not exceeding the
17 tax rate ceiling without approval of the qualified voters.

18 3. The ballot shall be [substantially in the following
19 form:] **submitted as provided in section 115.706.**

20 [(1)]

21 Shall the _____ (insert name of district) Community
22 Improvement District ("District") impose a real
23 property tax upon (all real property) within the
24 district at a rate of not more than _____ (insert
25 amount) dollars per hundred dollars assessed
26 valuation for a period of _____ (insert number)
27 years from the date on which such tax is first
28 imposed for the purpose of providing revenue for
29 _____ (insert general description of purpose) in the
30 district?

31

 YES NO

32

; and

33

(2) In the county seat of a county of the first
classification without a charter form of government
containing a population of at least two hundred thousand:

36

Shall the _____ (insert name of district)
Community Improvement District ("District")
impose a real property tax within the district
at a rate of not more than _____ (insert
amount) dollars per hundred dollars of assessed
valuation and/or a business license tax in an
amount not to exceed _____ upon all persons who
are engaged in the business of _____ for a
period of _____ (insert number) years from the
date on which such tax is first imposed for the
purpose of providing revenue for _____ (insert
general description of purpose) in the district?

48

 YES NO

49

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

53

4. No district levying a real property tax or a
business license tax pursuant to this section may repeal or
amend such real property tax or business license tax or
lower the tax rate of such tax if such repeal, amendment or
lower rate will impair the district's ability to repay any
liabilities which it has incurred, money which it has
borrowed or obligations that it has issued to finance any
improvements or services rendered within the district.

67.1551. 1. Notwithstanding the provisions of chapter
2 115, an election for real estate tax pursuant to sections
3 67.1401 to 67.1571 shall be conducted in accordance with the
4 provisions of this section.

5 2. After the board has passed a resolution for the
6 levy of real property tax and a vote of the qualified voters
7 is required, the board shall provide written notice of such
8 resolution to the election authority. The board shall be
9 entitled to rescind such resolution provided that written
10 notice of such rescission is delivered to the election
11 authority prior to the time the election authority mails the
12 ballots to the qualified voters.

13 3. Upon receipt of written notice of a district's
14 resolution for the levy of a real property tax the election
15 authority shall:

16 (1) Specify a date upon which the election shall occur
17 which date shall be a Tuesday, and shall be not earlier than
18 the tenth Tuesday, and not later than the fifteenth Tuesday,
19 after the date of the board's passage of the resolution and
20 shall not be on the same day as an election conducted
21 pursuant to the provisions of chapter 115. **After August 28,**
22 **2026, such elections shall occur on the general election day;**

23 (2) Publish notice of the election in a newspaper of
24 general circulation within the municipality two times. The
25 first publication date shall be more than sixty days prior
26 to the date of the election and the second publication date
27 shall be not more than thirty days and not less than ten
28 days prior to the date of the election. The published
29 notice shall include, but not be limited to, the following
30 information:

31 (a) The name and general boundaries of the district;

32 (b) The type of tax proposed, its rate, purpose and
33 duration;

34 (c) The date the ballots for the election shall be
35 mailed to qualified voters;

36 (d) The date of the election;

37 (e) Qualified voters will consist of:

38 a. Such persons who reside within the district and who
39 are registered voters pursuant to the records of the
40 election authority as of the thirtieth day prior to the date
41 of the election; or

42 b. If no such registered voters reside in the
43 district, the owners of real property located within the
44 district pursuant to the tax records of the county clerk, or
45 the collector of revenue if the district is located in a
46 city not within a county, for real property as of the
47 thirtieth day prior to the date of the election;

48 (f) A statement that persons residing in the district
49 shall register to vote with the election authority on or
50 before the thirtieth day prior to the date of the election
51 in order to be a qualified voter for purposes of the
52 election;

77 FOR REGISTERED VOTERS:

78 I hereby declare under penalties of perjury
79 that I reside in the _____ (insert name)
80 Community Improvement District and I am a
81 registered voter and qualified to vote in
82 this election.

83

84 Qualified Voter's
85 Signature

86

87 Printed Name of Qualified
88 Voter

89 FOR REAL PROPERTY OWNERS:

90 I hereby declare under penalty of perjury
91 that I am the owner of real property in the
92 _____ (insert name) Community Improvement
93 District and qualified to vote in this

94 election, or authorized to affix my
95 signature on behalf of the owner (named
96 below) of real property in the _____
97 (insert name) Community Improvement
98 District which is qualified to vote in this
99 election.

100 _____

101 Signature

102 _____

103 Print Name of Real Property Owner

104 If Signer is Different from Owner:

105 Name of Signer: _____

106 State Basis of Legal Authority to Sign:

107 _____

108 All persons or entities having a fee ownership in the
109 property shall sign the ballot. Additional signature pages
110 may be affixed to this ballot to accommodate all required
111 signatures.

112 4. Each qualified voter shall have one vote. Each
113 voted ballot shall be signed with the authorized signature.

114 5. Mail-in ballots shall be returned to the election
115 authority's office in person, or by depositing the ballot in
116 the United States mail addressed to the election authority's
117 office and postmarked, no later than the date of the
118 election. The election authority shall transmit all voted
119 ballots to a team of judges of not less than four, with an
120 equal number from each of the two major political parties.
121 The judges shall be selected by the municipal clerk from

122 lists compiled by the election authority. Upon receipt of
123 the voted ballots, the judges shall verify the authenticity
124 of the ballots, canvass the votes, and certify the results.
125 Certification by the election judges shall be final and
126 shall be immediately transmitted to the election authority.
127 Any qualified voter who voted in such election may contest
128 the result in the same manner as provided in chapter 115.

129 6. The results of the election shall be entered upon
130 the records of the election authority and a certified copy
131 of the election results shall be filed with the municipal
132 clerk, who shall cause the same to be entered upon the
133 records of the municipal clerk.

134 7. The district shall reimburse the election authority
135 for the costs it incurs to conduct an election under this
136 section.

1 67.1880. 1. If approved by at least four-sevenths of
2 the qualified voters voting on the question in the district,
3 the district may impose a property tax in an amount not to
4 exceed the annual rate of thirty cents on the hundred
5 dollars assessed valuation. The district board may levy a
6 property tax rate lower than its approved tax rate ceiling
7 and may increase that lowered tax rate to a level not
8 exceeding the tax rate ceiling without voter approval. The
9 property tax shall be uniform throughout the district.

10 2. The ballot of submission shall be [substantially in
11 the following form:] **submitted as provided in section**
12 **115.706.**

13 [Shall the _____ Law Enforcement District impose
14 a property tax upon all real and tangible personal
15 property within the district at a rate of not more
16 than _____ (insert amount) cents per hundred
17 dollars assessed valuation for the purpose of

18 providing revenue for the development of a project
19 (or projects) in the district (insert general
20 description of the project or projects, if
21 necessary) ?

22 YES NO

23 If you are in favor of the question, place an "X"
24 in the box opposite "YES". If you are opposed to
25 the question, place an "X" in the box opposite
26 "NO".]

27 3. The county collector of each county in which the
28 district is partially or entirely located shall collect the
29 property taxes and special benefit assessments made upon all
30 real property and tangible personal property within that
31 county and the district, in the same manner as other
32 property taxes are collected.

33 4. Every county collector having collected or received
34 district property taxes shall, on or before the fifteenth
35 day of each month and after deducting his or her
36 commissions, remit to the treasurer of that district the
37 amount collected or received by him or her prior to the
38 first day of the month. Upon receipt of such money, the
39 district treasurer shall execute a receipt therefor, which
40 he or she shall forward or deliver to the collector. The
41 district treasurer shall deposit such sums into the district
42 treasury, credited to the appropriate project or purpose.
43 The collector and district treasurer shall make final
44 settlement of the district account and commissions owing,
45 not less than once each year, if necessary.

68.235. 1. For the purposes of providing funds to pay
2 all, or any portion of, the qualified project costs
3 associated with any approved project, subsequent to the

4 establishment of a district pursuant to this act, and
5 subsequent to the circuit court's certification of a
6 question regarding any proposed real property tax needed to
7 fund a project, a port authority may levy by resolution a
8 tax upon real property within the boundaries of the
9 district; provided however, no such resolution shall be
10 final nor shall it take effect until the qualified voters
11 approve, by mail-in ballot election conducted in accordance
12 with section 68.250, the circuit court's certified question
13 regarding such proposed real property tax, provided that
14 such resolution shall be final and no mail-in ballot
15 election shall be required where the port authority is the
16 owner of all of the real property within the proposed
17 district. If a majority of the votes cast by the qualified
18 voters voting on the proposed real property tax are in favor
19 of the tax, then the resolution shall become effective. If
20 a majority of the votes cast by the qualified voters voting
21 are opposed to the real property tax, then the resolution
22 seeking to levy the real property tax shall be deemed to be
23 null and void on the date on which the election may no
24 longer be challenged pursuant to section 68.250. The port
25 authority may levy a real property tax rate lower than the
26 tax rate ceiling approved by the qualified voters pursuant
27 to this subsection and may, by resolution, increase that
28 lowered tax rate to a level not exceeding the tax rate
29 ceiling without approval of the qualified voters.

30 2. The ballot shall be [substantially in the following
31 form:] **submitted as provided in section 115.706.**

32 [Shall the _____ (insert name of district) impose
33 a real property tax upon (all real property)
34 within the district at a rate of not more than
35 _____ (insert amount) dollars per hundred dollars]

assessed valuation for a period of _____ (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for _____ (insert general description of project or projects) in the district?

41 YES NO

42 If you are in favor of the question, place an "X"
43 in the box opposite "YES". If you are opposed to
44 the question, place an "X" in the box opposite
45 "NO".]

46 3. A port authority may repeal or amend by resolution
47 any real property tax imposed pursuant to this section
48 before the expiration date of such real property tax unless
49 the repeal or amendment of such real property tax will
50 impair the port authority's ability to repay any obligations
51 the port authority has incurred to pay any part of the cost
52 of a port improvement project.

68.250. 1. Notwithstanding the provisions of chapter
2 115 except the provisions of section 115.125 **and section**
3 **115.706**, when applicable, an election for any proposed real
4 property tax or proposed sales and use tax, or both, within
5 a district pursuant to this act shall be conducted in
6 accordance with the provisions of this section.

7 2. After the board has passed a resolution approving
8 the levy of a real property tax or a sales and use tax, or
9 both, the board shall provide written notice of such
10 resolution, along with the circuit court's certified
11 question regarding the real property tax or the sales and
12 use tax, or both, as applicable, to the election authority.
13 The board shall be entitled to repeal or amend such
14 resolution provided that written notice of such repeal or

15 amendment is delivered to the election authority prior to
16 the date that the election authority mails the ballots to
17 the qualified voters.

18 3. Upon receipt of written notice of a port
19 authority's resolution, along with the circuit court's
20 certified question, for the levy of a real property tax or a
21 sales and use tax, or both, the election authority shall:

22 (1) Specify a date upon which the election shall
23 occur, which date shall be a Tuesday and shall be, unless
24 otherwise approved by the board and election authority and
25 applicable circuit court pursuant to section 115.125, not
26 earlier than the tenth Tuesday, and not later than the
27 fifteenth Tuesday, after the date the board passes the
28 resolution and shall not be on the same day as an election
29 conducted pursuant to the provisions of chapter 115. **After**
30 **August 28, 2026, the election shall occur on the general**
31 **election day;**

32 (2) Publish notice of the election in a newspaper of
33 general circulation within the municipality two times. The
34 first publication date shall be not more than forty-five,
35 but not less than thirty-five, days prior to the date of the
36 election and the second publication date shall be not more
37 than twenty, and not less than ten, days prior to the date
38 of the election. The published notice shall include, but
39 not be limited to, the following information:

40 (a) The name and general boundaries of the district;

41 (b) The type of tax proposed (real property tax or
42 sales and use tax or both), its rate or rates, and its
43 purpose or purposes;

44 (c) The date the ballots for the election shall be
45 mailed to qualified voters;

46 (d) The date of the election;

47 (e) The applicable definition of qualified voters;
48 (f) A statement that persons residing in the district
49 shall register to vote with the election authority on or
50 before the thirtieth day prior to the date of the election
51 in order to be a qualified voter for purposes of the
52 election;

79 FOR REGISTERED VOTERS:

80 I hereby declare under penalties of perjury that I
81 reside in the _____ Port Improvement District
82 No. _____ (insert name of district) and I am
83 a registered voter and qualified to vote in this
84 election.

85 _____

86 Qualified Voter's
87 Signature

88 _____

89 Printed Name of
90 Qualified Voter

91 FOR REAL PROPERTY OWNERS:

92 I hereby declare under penalty of perjury that I
93 am the owner of real property in the _____
94 Port Improvement District No. _____ (insert
95 name of district) and qualified to vote in this
96 election, or authorized to affix my signature on
97 behalf of the owner (named below) of real property
98 in the _____ Port Improvement District No.
99 _____ (insert name of district) which is
100 qualified to vote in this election.

101 _____

102 Signature

103 _____

104 Print Name of Real Property Owner

105 If Signer is Different from Owner:

106 Name of Signer: _____

107 State Basis of Legal Authority to Sign: _____

108 All persons or entities having a fee ownership in the
109 property shall sign the ballot. Additional signature pages
110 may be affixed to this ballot to accommodate all required
111 signatures.

112 4. Each qualified voter shall have one vote. Each
113 voted ballot shall be signed with the authorized signature.

114 5. Mail-in ballots shall be returned to the election
115 authority's office in person, or by depositing the ballot in
116 the United States mail addressed to the election authority's
117 office and postmarked no later than the date of the
118 election. The election authority shall transmit all voted
119 ballots to a team of judges of not less than four. The
120 judges shall be selected by the election authority from
121 lists it has compiled prior to the date by which the mail-in
122 ballots must be returned. Upon receipt of the voted
123 ballots, the judges shall verify the authenticity of the
124 ballots, canvass the votes, and certify the results.

125 Certification by the election judges shall be final and
126 shall be immediately transmitted to the election authority.
127 Any qualified voter who voted in such election may contest
128 the result in the same manner as provided in chapter 115.

129 6. The results of the election shall be entered upon
130 the records of the election authority and two certified
131 copies of the election results shall be filed with the port
132 authority and entered upon the records of the port authority.

133 7. The port authority shall reimburse the election
134 authority for the costs it incurs to conduct an election
135 under this section.

136 8. Notwithstanding anything to the contrary, nothing
137 in this act shall prevent a port authority from proposing
138 both a real property tax levy question and a sales and use
139 tax levy question to the district's qualified voters in the
140 same election.

141 9. Notwithstanding anything to the contrary, this
142 section shall not apply when the port authority is the owner
143 of all of the real property within the proposed district.

71.800. 1. For the purpose of paying for all costs
2 and expenses incurred in the operation of the district, the
3 provision of services or improvements authorized in section
4 71.796, and incidental to the leasing, construction,
5 acquisition, and maintenance of any improvements provided
6 for under sections 71.790 to 71.808 or for paying principal
7 and interest on notes or bonds authorized for the
8 construction or acquisition of any said improvement, the
9 district may impose a tax upon the owners of real property
10 within the district which shall not exceed eighty-five cents
11 on the one-hundred-dollar assessed valuation. In any city
12 other than a city not within a county, real property subject
13 to partial tax abatement under either the provisions of the
14 urban redevelopment corporations law of Missouri or the
15 provisions of sections 99.700 to 99.710 shall for the
16 purpose of assessment and collection of ad valorem real
17 estate taxes levied under the provisions of this section be
18 assessed and ad valorem real estate taxes shall be collected
19 as if the real estate were not subject to the tax
20 abatement. The collection of delinquent receipts of said
21 tax shall be in the same manner and form as that provided by
22 law for all ad valorem property taxes. Taxes levied and
23 collected under sections 71.790 to 71.808 shall be uniform

24 upon the same class of subjects within the territorial
25 limits of the authority levying the tax.

26 2. For the purpose of paying for all costs and
27 expenses incurred in the operation of the district and the
28 provision of services or improvements authorized in section
29 71.796, the district may impose additional tax on businesses
30 and individuals doing business within the district. If the
31 governing body imposes any business license taxes, such
32 additional taxes shall not exceed fifty percent of the
33 business license taxes. Whenever a hearing is held herein,
34 the governing body shall hear all protests and receive
35 evidence for or against the proposed action; rule upon all
36 protests which determination shall be final; and may
37 continue the hearing from time to time. Proceedings shall
38 terminate if protest is made by businesses in the proposed
39 area which pay a majority of the additional taxes within the
40 area. For purposes of the additional tax to be imposed
41 pursuant to this part, the governing body of the city may
42 make a reasonable classification of businesses, giving
43 consideration to various factors.

44 3. In addition to the taxes authorized by subsections
45 1 and 2 of this section, any district within a city which
46 has a population of three hundred fifty thousand or more and
47 is located within more than one county upon authorization of
48 a majority of the voters voting thereon may impose one or
49 more of the following special assessments on all real
50 property located within the district:

51 (1) Not more than five cents per square foot on each
52 square foot of land;

53 (2) Not more than one-half of a cent per square foot
54 on each square foot of improvements on land; and

55 (3) Not more than twelve dollars per abutting foot of
56 the lots, tracts and parcels of land within the district
57 abutting on public streets, roads and highways.

58 4. For purposes of sections 10(c), 16, and 22 of
59 article X of the Constitution of Missouri, and of section
60 137.073, the following terms as applied to an election
61 pursuant to this section mean:

62 (1) "Approval of the required majority" or "direct
63 voter approval", a simple majority;

64 (2) "Qualified voters", persons or other entities who
65 have filed an application pursuant to subsection 6 of this
66 section.

5. The governing body of any city in which there is a special business district may order an election on the approval of a new tax rate ceiling or assessment limit for any tax imposed pursuant to subsections 1 to 3 of this section. All costs of any such election shall be borne by the district out of its existing levy. The order shall set forth the new tax rate ceiling or assessment limit proposed. Any provision of law to the contrary notwithstanding, the tax rate ceiling may be increased or decreased, from any rate as revised under the provisions of section 137.073 to any rate not in excess of eighty-five cents on the one-hundred-dollar assessed valuation. Such order shall specify a date on which ballots for the election shall be mailed. [Such date shall be a Tuesday, and shall be not earlier than the eighth Tuesday from the issuance of the order, nor later than August fifteenth of the year the order is issued and shall not be on the same day as an election conducted under the provisions of chapter 115.]

Such election shall take place on the general election day.

86 6. Application for a ballot shall be conducted as
87 provided in this subsection:

88 (1) Persons entitled to apply for a ballot in an
89 election to approve a new tax rate ceiling for a tax imposed
90 pursuant to subsection 1 or 3 of this section shall be:

91 (a) A resident individual of the district; or

92 (b) A person, including an individual, partnership,
93 limited partnership, corporation, estate, or trust, which
94 owns real property within the special business district;

95 (2) A person entitled to apply for a ballot in an
96 election to approve a new tax rate ceiling for a tax imposed
97 pursuant to subsection 2 of this section shall be a person,
98 including an individual, partnership, limited partnership,
99 corporation, estate, or trust, which possesses a license to
100 do business in the district;

101 (3) Only persons entitled to apply for a ballot in
102 elections pursuant to this section shall apply. Such
103 persons shall apply with the clerk of the city in which the
104 special business district is organized. Each person
105 applying shall provide:

106 (a) Such person's name, address, mailing address, and
107 phone number;

108 (b) An authorized signature; and

109 (c) Evidence that such person is entitled to vote.

110 Such evidence shall be:

111 a. For resident individuals, proof of registration
112 from the election authority;

113 b. For owners of real property, a tax receipt or deed
114 or other document which evidences an equitable ownership,
115 and identifies the real property by location;

116 c. For holders of business licenses, a copy of such
117 business license;

(4) No person shall apply later than the fourth Tuesday before the date for mailing ballots specified in the governing body's order.

7. The clerk shall mail a ballot to each applicant of the district along with a return addressed envelope directed to the city clerk's office with a sworn affidavit on the reverse side of such envelope for the voter's signature.

Such affidavit shall be in the following form:

I hereby declare under penalties of perjury that I am qualified to vote, or to affix my authorized signature in the name of an entity which is entitled to vote, in this election.

Printed Name of Voter

Address of Voter

Signature of notary or
other

officer authorized to
administer

oaths

oaths

Mailing Address of Voter

145 (if different)

146 8. **Except as otherwise provided in this subsection,**
147 the question shall be submitted [in substantially the
148 following forms] **as provided in section 115.706:**

149 (1) [Shall the special business district of
150 _____ be authorized to impose a tax on
151 owners of real property in a sum not to
152 exceed _____ cents on the one hundred dollar
153 assessed valuation?]

154 YES NO

155 If you are in favor of the question, place an
156 "X" in the box opposite "YES". If you are
157 opposed to the question, place an "X" in the
158 box opposite "NO".

159 (2) Shall the special business district of _____
160 be authorized to impose its business license
161 tax on businesses and individuals doing
162 business within the special business district
163 in an amount not to exceed _____ percent of
164 the business license tax imposed by _____?

165 YES NO

166 If you are in favor of the question, place an
167 "X" in the box opposite "YES". If you are
168 opposed to the question, place an "X" in the
169 box opposite "NO".

170 [(3)] (2) Shall the special business district of _____
171 be authorized to impose a special assessment
172 not to exceed _____ cents per square foot on
173 each square foot of land within the district?

174 YES NO

175 If you are in favor of the question, place an
176 "X" in the box opposite "YES". If you are
177 opposed to the question, place an "X" in the
178 box opposite "NO".

179 [(4)] (3) Shall the special business district of _____
180 be authorized to impose a special assessment
181 not to exceed _____ cents per square foot on
182 each square foot of improvements on land
183 within the district?

184 YES NO

185 If you are in favor of the question, place an
186 "X" in the box opposite "YES". If you are
187 opposed to the question, place an "X" in the
188 box opposite "NO".

189 [(5)] (4) Shall the special business district of _____
190 be authorized to impose a special assessment
191 not to exceed _____ dollars per abutting
192 foot of the lots, tracts and parcels of land
193 within the district abutting on public
194 streets, roads and highways?

195 YES NO

196 If you are in favor of the question, place an
197 "X" in the box opposite "YES". If you are
198 opposed to the question, place an "X" in the
199 box opposite "NO".

200 [(6)] (5) Shall the special business district of _____
201 change its tax on _____ to _____?

202 YES NO

203 If you are in favor of the question, place an
204 "X" in the box opposite "YES". If you are
205 opposed to the question, place an "X" in the
206 box opposite "NO".

207 Each ballot shall be plain paper, through which printing or
208 writing cannot be read.

209 9. Each qualified voter shall have one vote. Each
210 voter which is not an individual shall determine how to cast
211 its vote as provided for in its articles of incorporation,
212 articles of partnership, bylaws, or other document which
213 sets forth an appropriate mechanism for the determination of
214 the entity's vote. If a voter has no such mechanism, then
215 its vote shall be cast as determined by a majority of the
216 persons who run the day-to-day affairs of the voter. Each
217 voted ballot shall be signed with the authorized signature.

218 10. Voted ballots shall be returned to the city
219 clerk's office by mail or hand delivery no later than 5:00
220 p.m. on the sixth Tuesday after the date for mailing the
221 ballots as set forth in the governing body's order. The
222 city clerk shall transmit all voted ballots to a team of
223 judges of not less than four, with an equal number from each
224 of the two major political parties. The judges shall be
225 selected by the city clerk from lists compiled by the
226 election authority. Upon receipt of the voted ballots the
227 judges shall verify the authenticity of the ballots, canvass
228 the votes, and certify the results. Certification by the
229 election judges shall be final and shall be immediately
230 transmitted to the governing body. Any voter who applied
231 for such election may contest the result in the same manner
232 as provided in chapter 115.

233 11. If approved, the new tax rate ceiling or
234 assessment limit shall be effective for the tax year in
235 which the election is held, the provisions of section 67.110
236 to the contrary notwithstanding.

71.802. 1. Any district established under the
2 provisions of sections 71.790 to 71.808 may, upon approval
3 of the constitutionally required percentage of the voters of
4 the district voting thereon, incur indebtedness and issue
5 bonds or notes for the payment thereof. Notice of the
6 election, the amount and the purpose of the loan shall be
7 given.

8 2. The question shall be submitted [in substantially
9 the following form:] **as provided in section 115.706.**

10 [Shall the special business district incur indebtedness
11 for the purpose of _____ in the amount of _____
12 dollars, evidenced by the issuance of bonds or notes
13 and levy a real estate tax to pay therefor?]

14 3. If the constitutionally required percentage of the
15 votes cast are for the indebtedness, the district shall,
16 subject to the restrictions of section 71.796 and section
17 71.800, be vested with the power to incur indebtedness in
18 the name of the district, to the amount and for the purposes
19 specified on the ballot, and issue the bonds of the district
20 for the payment thereof.

21 4. The indebtedness authorized by this section shall
22 not be contracted for a period longer than twenty years, and
23 the entire amount of the indebtedness shall at no time
24 exceed, including the existing indebtedness of the district,
25 in the aggregate ten percent of the value of taxable
26 tangible property therein, as shown by the last completed
27 assessment for state and county purposes.

28 5. It shall be the duty of the district to provide for
29 the collection of an annual tax sufficient to pay the
30 interest on the indebtedness as it falls due, and also to
31 constitute a sinking fund for the payment of the principal
32 thereof within the time the principal becomes due.

80.460. 1. The chairman of the board of trustees of
2 all towns and villages in this state shall procure from the
3 clerk of the county commission in which such town is
4 located, and it shall be the duty of said clerk to deliver
5 to the chairman of the board of trustees within twenty days
6 after the date of the final adjournment of the board of
7 equalization a certified abstract from his assessment books,
8 as corrected by the board of equalization, on all property
9 within such town subject to its taxing power and the
10 assessed value thereof as corrected by the board of
11 equalization, which abstract shall be immediately
12 transmitted to the board of trustees, and it shall be the
13 duty of such board of trustees to establish by ordinance the
14 annual rates of tax levy for the year for municipal purposes
15 upon all subjects and objects of taxation within such town,
16 which tax shall not exceed the maximum rate for general
17 municipal purposes of fifty cents on the one hundred dollars
18 assessed valuation; provided, however, that the rate of
19 taxation for general municipal purposes herein limited may
20 be increased for such purposes for a period not to exceed
21 four years at any one time when such rate and purpose of
22 increase are submitted to a vote of the voters within such
23 towns and two-thirds of the voters voting thereon shall vote
24 therefor, but such increase so voted shall be limited to a
25 maximum rate of taxation not to exceed thirty cents on the
26 one hundred dollars assessed valuation. The board of
27 trustees of any such towns may submit a question for
28 increase of levy when in the opinion of such board of
29 trustees the necessity therefor arises, and such question
30 shall be submitted by such board of trustees when petitioned
31 therefor by voters equaling in number five percent or more
32 of the voters of such towns or villages voting for mayor or

33 member of board of trustees at the last election at which a
34 mayor or member of board of trustees was elected.

35 2. The question shall be submitted [in substantially
36 the following form:] **as provided in section 115.706.**

37 [Shall there be a _____ cent increase in levy
38 on one hundred dollars assessed valuation for
39 general municipal purposes for _____ years?]

40 3. If such increase in levy shall be voted, then such
41 increased levy shall be effective for the number of years
42 designated, and no longer, but such towns through their
43 boards of trustees may submit any such proposal for
44 continuing such increase of levy at any time for like
45 periods not to exceed four years each.

90.500. 1. When one hundred voters of any
2 incorporated city or town having less than thirty thousand
3 inhabitants, or any city of the third class, shall petition
4 the mayor and common council asking that an annual tax be
5 levied for the establishment and maintenance of free public
6 parks in the incorporated city or town, and providing for
7 suitable entertainment therein, and shall specify in their
8 petition a rate of taxation as provided in this section, the
9 mayor and common council shall submit the question to the
10 voters.

11 2. The question shall be submitted [in substantially
12 the following form:] **as provided in section 115.706.**

13 [Shall a _____ cent tax per one hundred dollars
14 assessed valuation be levied for public parks?]

15 3. The tax specified in the notice shall be levied and
16 collected in the same manner as other general taxes of the
17 incorporated city or town and shall be deposited in the park
18 fund. The rate of taxation authorized by this section shall
19 be combined with any rate of tax imposed pursuant to the

20 provisions of section 90.010, and any tax authorized
21 pursuant to the provisions of this section shall cease in
22 case the voters of such incorporated city or town shall so
23 determine, by a majority vote after a petition for the
24 submission is filed in accordance with the provisions of
25 this section.

92.010. 1. Any constitutional charter cities in this
2 state which may now have or hereafter acquire seven hundred
3 thousand or more inhabitants may levy upon all subjects and
4 objects of taxation a rate for general municipal purposes
5 not to exceed the annual rate of one dollar on the one
6 hundred dollars assessed valuation; provided, that the city
7 of St. Louis may levy for county purposes, in addition to
8 the municipal rate of taxation above provided, a rate not
9 exceeding the rate which would be allowed for county
10 purposes if said city of St. Louis were a county; provided,
11 however, that the rate of taxation for general municipal
12 purposes herein limited may be increased for not to exceed
13 four years, when the rate and purpose of the increase are
14 submitted to a vote and two-thirds of the voters voting
15 thereon shall vote therefor, but such increase so voted
16 shall be limited to a maximum rate of taxation not to exceed
17 thirty cents on the one hundred dollars assessed valuation.
18 The legislative body of any of said cities may submit the
19 question of an increase of levy when, in the opinion of such
20 legislative body, necessity therefor arises, and such
21 question shall be submitted by such legislative body when
22 petitioned therefor by the voters equaling in number one
23 percent or more of the voters of the city voting for mayor
24 at the last city election at which a mayor was elected.

25 2. The question shall be submitted [in substantially
26 the following form:] **as provided in section 115.706.**

27 [Shall there be a _____ cent increase in tax
28 levy on one hundred dollars valuation for
29 general municipal purposes for _____ years?]

30 3. If such increase in levy shall be voted, then such
31 increased levy shall be effective for the number of years
32 designated, and no longer, but said cities, through their
33 legislative bodies, may submit any such proposal for
34 continuing such increase of levy at any time for like
35 periods not to exceed four years each.

92.031. 1. Such cities may, in the alternative to
2 imposing the levies for debt service and for capital
3 improvements and operating expenses for hospital, public
4 health, recreation grounds and museum purposes as provided
5 for in section 92.030, elect by ordinance to levy and impose
6 an annual tax for debt service and an annual tax for capital
7 improvements and operating expenses for hospital, public
8 health, recreation grounds and museum purposes such as are
9 referred to in subdivisions (1), (2) and (3) of subsection 2
10 of section 92.030, which tax levies shall be independent of
11 the other tax levies provided for in section 92.030.

12 2. In the event such cities make such election, the
13 limits on individual and total annual tax levy rate referred
14 to in subdivisions (1), (2) and (3) of subsection 2 of
15 section 92.030 for debt service and for capital improvements
16 and operating expenses for hospital, public health,
17 recreation grounds and museum purposes shall not apply. The
18 tax levy rate for capital improvements and operating
19 expenses for hospital, public health, recreation grounds and
20 museum purposes may be increased from its current rate to a
21 rate not to exceed one dollar per hundred dollars assessed
22 valuation by submission to and approval by a vote of the
23 people **as provided in section 115.706.**

92.035. 1. Any city having a charter form of
2 government and a population of at least three hundred
3 thousand, but less than six hundred and fifty thousand and
4 located wholly or partially within a county of the first
5 class having a charter form of government, in addition to
6 the levy and imposition of taxes authorized by section
7 92.030, may, except as otherwise provided in this section,
8 by ordinance, levy or impose a tax not to exceed the rate of
9 ten cents on each one hundred dollars of assessed valuation
10 of real and tangible personal property located within the
11 city. The proceeds of the tax representing a rate of at
12 least three cents on each one hundred dollars of assessed
13 valuation to be used for the operation, improvement or
14 construction expansion of museum facilities in existence on
15 August 13, 1978, and the remaining proceeds of the tax to be
16 used exclusively for the construction, operation,
17 improvement, or expansion of additional facilities for such
18 museum and no other. The word "museum" as used in this
19 section, shall not be construed to mean or include an art
20 gallery. General admission to the museum's facility in
21 existence prior to August 13, 1978, shall be free and open
22 to the residents of such city. Before the city shall impose
23 any tax under this section at a rate which exceeds two cents
24 on each one hundred dollars of assessed valuation, the
25 governing body of the city shall submit the proposed tax
26 rate increase to the voters of the city for approval or
27 rejection at an election.

28 2. The question shall be submitted [in substantially
29 the following form:] **as provided in section 115.706.**

30 [Shall there be an increased tax levy of _____
31 cents on the hundred dollars assessed valuation
32 for museum purposes?]

33 3. If a majority of the votes cast upon the proposal
34 are in favor of the levy increase, the governing body of the
35 city may, by ordinance, impose the additional tax. If a
36 majority of the votes cast upon the proposal are against the
37 levy increase, the governing body of the city shall not
38 impose the increase. Nothing in this section shall prohibit
39 a rejected proposal from being resubmitted to a vote of the
40 voters.

94.060. 1. All cities of the third class in this
2 state may by ordinance levy and impose annually for
3 municipal purposes upon all subjects and objects of taxation
4 within such cities a tax which shall not exceed the maximum
5 rate of one dollar on the one hundred dollars assessed
6 valuation; provided, however, that the rate of tax levy of
7 one dollar on the one hundred dollars assessed valuation for
8 municipal purposes may be increased for such purposes for a
9 period not to exceed four years at any one time when such
10 rate and purpose of increase are submitted to a vote of the
11 voters within such cities and two-thirds of the voters
12 voting thereon shall vote therefor, but such increase so
13 voted shall be limited to a maximum rate of taxation not to
14 exceed thirty cents on the one hundred dollars assessed
15 valuation.

16 2. The city council may submit the question of
17 increasing the levy when in the opinion of such city council
18 the necessity therefor arises, and the question shall be
19 submitted by such city council when petitioned therefor by
20 voters equaling in number five percent or more of the voters
21 of such cities voting for mayor at the last election at
22 which a mayor was elected.

23 3. The question shall be submitted [in substantially
24 the following form:] **as provided in section 115.706.**

25 [Shall there be a _____ cent increase in tax
26 levy on one hundred dollars valuation for
27 general municipal purposes for _____ years in
28 the city of _____?]

29 4. If such increase in levy shall be voted, then such
30 increased levy shall be effective for the number of years
31 designated, and no longer, but cities through their city
32 councils may submit the question of continuing such increase
33 of levy at any time for like periods not to exceed four
34 years each.

94.070. 1. In addition to the levy aforesaid for
2 general municipal purposes, all cities of the third class
3 are hereby authorized to levy annually not to exceed the
4 following rates of taxation on all property subject to its
5 taxing power for the following special purposes:

6 (1) For library purposes in the manner and at the rate
7 authorized under the provisions of sections 182.140 to
8 182.301;

9 (2) For hospitals, public health, and museum purposes
10 twenty cents on the one hundred dollars assessed valuation;
11 and

12 (3) For recreational grounds in the manner and at the
13 rate authorized under the provisions of sections 90.500 to
14 90.570.

15 2. In lieu of the twenty cents levied on the one
16 hundred dollars assessed valuation for hospitals, public
17 health, and museum purposes in subdivision (2) of subsection
18 1 of this section, any city of the third classification with
19 more than ten thousand eight hundred but less than ten
20 thousand nine hundred inhabitants and located in more than
21 one county may levy a tax at the rate of thirty cents on the

22 one hundred dollars assessed valuation for hospital, public
23 health, and museum purposes.

24 **3. A question submitted under this section shall be**
25 **submitted as provided in section 115.706.**

94.250. 1. All cities of the fourth class in this
2 state may by city ordinance levy and impose annually for
3 municipal purposes upon all subjects and objects of taxation
4 within such cities a tax which shall not exceed the maximum
5 rate of one dollar on the one hundred dollars assessed
6 valuation.

7 2. The maximum rate of taxation for general municipal
8 purposes may be increased for not to exceed four years at
9 any one time when the rate and purpose of such increase are
10 submitted to a vote and two-thirds of the voters voting
11 thereon vote in favor of the increase, but the increase so
12 voted shall be limited to a maximum rate of taxation not to
13 exceed thirty cents on the one hundred dollars assessed
14 valuation. The board of aldermen of such cities may submit
15 the question, and the question shall be submitted by the
16 board of aldermen when petitioned therefor by voters
17 equaling in number five percent or more of the voters of
18 such cities voting for mayor at the last election at which a
19 mayor was elected.

20 3. The question shall be submitted [in substantially
21 the following form:] **as provided in section 115.706.**

22 [Shall there be a _____ cent increase in tax
23 levy on one hundred dollars valuation for
24 general municipal purposes for _____ years in
25 the city of _____?]

26 4. If the increase in levy is voted, the increased
27 levy shall be effective for the number of years designated,
28 and no longer, but such cities through their boards of

29 aldermen may submit proposals for continuing the increase of
30 levy at any time for like periods not to exceed four years
31 each.

94.260. 1. In addition to the levy aforesaid for
2 general municipal purposes, all cities of the fourth class
3 are hereby authorized to levy annually not to exceed the
4 following rates of taxation on all property subject to its
5 taxing powers for the following special purposes:

6 (1) For library purposes in the manner and at the rate
7 authorized under the provisions of sections 182.140 to
8 182.301;

9 (2) For hospital, public health, and museum purposes,
10 twenty cents on the one hundred dollars assessed valuation;
11 and

12 (3) For recreation grounds in the manner and at the
13 rate authorized under the provisions of sections 90.500 to
14 90.570.

15 **2. A question submitted under this section shall be
16 submitted as provided in section 115.706.**

94.340. 1. All cities and towns in this state
2 organized and operating under special charters granted by
3 the legislature, known as special charter cities and towns,
4 may by ordinance levy and impose annually for municipal
5 purposes upon all subjects and objects of taxation within
6 such cities and towns a tax which shall not exceed the
7 maximum rate of one dollar on the one hundred dollars
8 assessed valuation; provided, however, that the rate of
9 taxation for general municipal purposes herein limited may
10 be increased for not to exceed four years when the rate and
11 purpose of such increase are submitted to a vote of the
12 voters within such cities and towns and two-thirds of the
13 voters voting thereon shall vote therefor, but such increase

14 so voted shall be limited to a maximum rate of taxation not
15 to exceed thirty cents on the one hundred dollars assessed
16 valuation.

17 2. The council of any such cities and towns may submit
18 the question of increasing the levy when in the opinion of
19 such council the necessity therefor arises, and the question
20 shall be submitted by such council when petitioned therefor
21 by voters equaling in number five percent or more of the
22 voters of such cities and towns voting for mayor at the last
23 election at which a mayor was elected.

24 3. The question shall be submitted [in substantially
25 the following form:] **as provided in section 115.706.**

26 [Shall there be a _____ cent increase in tax
27 levy on one hundred dollars valuation for
28 general municipal purposes for _____ years in
29 the city of _____?]

30 4. If such increase in levy shall be voted, then such
31 increased levy shall be effective for the number of years
32 designated, and no longer, but such cities and towns through
33 their councils may submit any such proposal for continuing
34 such increase of levy at any time for like periods not to
35 exceed four years each.

94.350. 1. In addition to the levy aforesaid for
2 general municipal purposes, all cities and towns under
3 special charter are hereby authorized to levy annually not
4 to exceed the following rates of taxation on all property
5 subject to its taxing powers for the following special
6 purposes:

7 (1) For library purposes in the manner and at the rate
8 authorized under the provisions of sections 182.140 to
9 182.301;

10 (2) For hospital, public health, and museum purposes,
11 twenty cents on the one hundred dollars assessed valuation;
12 and

16 2. A question submitted under this section shall be
17 submitted as provided in section 115.706.

94.400. 1. All cities in this state which now have or
2 may hereafter contain a population of not less than ten
3 thousand and less than three hundred thousand inhabitants
4 according to the last preceding federal decennial census,
5 framing and adopting a charter for its own government under
6 the provisions of Section 19, Article VI of the Constitution
7 of this state, known as "constitutional charter cities", may
8 by city ordinance levy and impose annually for municipal
9 purposes upon all subjects and objects of taxation within
10 their corporate limits a tax which shall not exceed the
11 maximum rate of one dollar on the one hundred dollars
12 assessed valuation, and may by city ordinance levy and
13 impose annually an additional tax at a rate in excess of
14 said one dollar on the one hundred dollars assessed
15 valuation, but not to exceed forty cents on the one hundred
16 dollars assessed valuation for any one or more of the
17 following purposes, to wit: Library, hospital, public
18 health, and museum purposes, except that the rate of tax
19 levy of one dollar on the one hundred dollars assessed
20 valuation for general municipal purposes may, in addition to
21 the aforesaid rate and purposes of increase which may be
22 voted by city ordinance, be further increased for general
23 municipal purposes for a period not to exceed four years at
24 any one time when such rate and purpose of increase are

25 submitted to a vote of the voters within such cities and two-
26 thirds of the voters voting thereon shall vote therefor, but
27 such increase so voted shall be limited to a maximum rate of
28 taxation not to exceed thirty cents on the one hundred
29 dollars assessed valuation.

30 2. The legislative body of any such cities may submit
31 the question of increasing the levy when in the opinion of
32 such legislative body the necessity therefor arises and the
33 question shall be submitted by such legislative body when
34 petitioned therefor by voters equaling in number five
35 percent of the voters of such cities voting for a mayor at
36 the last election at which a mayor was elected.

37 3. The question shall be submitted [in substantially
38 the following form:] **as provided in section 115.706.**

39 [Shall there be a _____ cent increase in tax
40 levy on one hundred dollars valuation for
41 general municipal purposes for _____ years in
42 the city of _____?]

43 4. If such increase of levy shall be voted, then such
44 increased levy shall be effective for the number of years
45 designated, and no longer, but such cities through their
46 legislative bodies may submit any such proposal for
47 continuing such increase of levy at any time for like
48 periods not to exceed four years each.

49 5. Any city that has a levy for recreation grounds in
50 excess of two mills on August 28, 1994, may continue the
51 levy at that rate without any further action. Any levy for
52 recreation purposes which is two mills or less on August 28,
53 1994, shall be for purposes of computing the amount
54 permitted by law considered to be under section 90.010. Any
55 increase in the levy for recreation grounds after August 28,

56 1994, shall be in accordance with procedures set forth in
57 section 90.010.

95.150. The question shall be submitted [in
2 substantially the following form:] **as provided in section**
3 **115.706.**

4 [Shall _____ (name of city, town, or village)
5 issue bonds in the amount of _____ dollars for
6 the purpose of _____?]

95.390. The question shall be submitted [in
2 substantially the following form:] **as provided in section**
3 **115.706.**

4 [Shall _____ (name of city) issue bonds in the
5 amount of _____ dollars to pay judgments and to
6 levy a tax therefor?]

115.123. 1. All public elections shall be held on
2 Tuesday. Except as provided in subsection 2 of this
3 section, and section 247.180, all public elections shall be
4 held on the general election day, the primary election day,
5 [the general municipal election day,] the first Tuesday
6 after the first Monday in November, or on another day
7 expressly provided by city or county charter, and in
8 nonprimary years on the first Tuesday after the first Monday
9 in August. [Bond elections may be held on the first Tuesday
10 after the first Monday in February but no other issue shall
11 be included on the ballot for such election.]

12 2. The following elections shall be exempt from the
13 provisions of subsection 1 of this section:

14 (1) Bond elections necessitated by fire, vandalism or
15 natural disaster;

16 (2) Elections for which ownership of real property is
17 required by law for voting;

18 (3) Special elections to fill vacancies and to decide
19 tie votes or election contests; and

20 (4) Tax elections necessitated by a financial hardship
21 due to a five percent or greater decline in per-pupil state
22 revenue to a school district from the previous year.

23 3. Nothing in this section prohibits a charter city or
24 county from having its primary election in March if the
25 charter provided for a March primary before August 28, 1999.

4. [Nothing in this section shall prohibit elections held pursuant to section 65.600, but no other issues shall be on the March ballot except pursuant to this chapter.] Notwithstanding any other provision of law to the contrary, all primary elections for local, state, and national offices shall be conducted on the first Tuesday after the first Monday in August and all general elections for local, state, and national offices and issues shall be conducted on the first Tuesday after the first Monday in November. Elections shall not occur at any other time, except as otherwise provided in this section.

115.240. The election authority for any political subdivision or special district shall label ballot measures relating to taxation that are submitted by such political subdivision or special district to a vote of the people numerically or alphabetically in the order in which they are submitted. No such ballot measure shall be labeled in a descriptive manner aside from its numerical or alphabetical designation. Election authorities may coordinate with each other, or with the secretary of state, to maintain a database or other record and to ensure that the same measure shared on the ballot of multiple election authorities at the same election will have the same numerical or alphabetical assignment.

115.706. 1. Notwithstanding any other provision of
2 law to the contrary, beginning on January 1, 2027, a
3 question submitted to voters by a political subdivision
4 desiring to levy a real property tax or personal property
5 tax shall be submitted only on a general election day, as
6 such day is established under section 115.121.

7 2. Notwithstanding any other provision of law to the
8 contrary, beginning on January 1, 2027, the ballot language
9 for a question submitted to voters by a political
10 subdivision desiring to levy a real property tax or personal
11 property tax shall include at least the following elements,
12 as applicable:

13 (1) The name of the political subdivision imposing the
14 property tax;

15 (2) The real property or personal property on which
16 the property tax will be imposed;

17 (3) The rate of the tax or, if the political
18 subdivision is seeking authorization to increase an existing
19 tax, the amount of such increase, expressed in the number of
20 cents per one hundred dollars of assessed valuation;

21 (4) The number of years for which the tax will be
22 imposed or the expiration date of the tax;

23 (5) The purpose for which the tax will be imposed;

24 (6) A description of additional actions a political
25 subdivision affected by the ballot issue will be required to
26 take;

27 (7) If the political subdivision is seeking
28 authorization to issue bonds, notes, or other obligations:

29 (a) An indication that bonds, notes, or other
30 obligations will be issued if the proposal is approved;

34 (c) The total amount of such bonds, notes, or other
35 obligations;

40 "If approved, this proposition would increase the
41 property taxes of:

42 A residential property _____ (insert levy amount
43 multiplied by 100,000 multiplied by 0.0019) per
44 \$100,000 of appraised valuation;

45 A commercial property _____ (insert levy amount
46 multiplied by 100,000 multiplied by 0.0032) per
47 \$100,000 of appraised valuation;

48 An agricultural property _____ (insert levy amount
49 multiplied by 100,000 multiplied by 0.0012) per
50 \$100,000 of appraised valuation;

51 A motor vehicle _____ (insert levy amount
52 multiplied by 10,000 multiplied by 0.00333) per
53 \$10,000 of appraised valuation."; and

54 (9) Other information the election authority deems
55 necessary to provide information to voters.

137.016. 1. As used in Section 4(b) of Article X of
2 the Missouri Constitution, the following terms mean:

3 (1) "Residential property" [,]:

4 (a) All real property improved by a structure which is
5 used or intended to be used for residential living by human
6 occupants[,];

7 **(b)** Vacant land in connection with an airport[,];
8 **(c)** Land used as a golf course[,];
9 **(d)** Manufactured home parks[,];
10 **(e)** Bed and breakfast inns in which the owner resides
11 and uses as a primary residence with six or fewer rooms for
12 rent[, and];

13 **(f)** Time-share units as defined in section 407.600,
14 except to the extent such units are actually rented and
15 subject to sales tax under subdivision (6) of subsection 1
16 of section 144.020, but residential property shall not
17 include other similar facilities used primarily for
18 transient housing. For the purposes of this section,
19 "transient housing" means all rooms available for rent or
20 lease for which the receipts from the rent or lease of such
21 rooms are subject to state sales tax pursuant to subdivision
22 (6) of subsection 1 of section 144.020;

23 (2) "Agricultural and horticultural property", all
24 real property used for agricultural purposes and devoted
25 primarily to the raising and harvesting of crops; to the
26 feeding, breeding and management of livestock which shall
27 include breeding, showing, and boarding of horses; to
28 dairying, or to any other combination thereof; and buildings
29 and structures customarily associated with farming,
30 agricultural, and horticultural uses. Agricultural and
31 horticultural property shall also include land devoted to
32 and qualifying for payments or other compensation under a
33 soil conservation or agricultural assistance program under
34 an agreement with an agency of the federal government.

35 Agricultural and horticultural property shall further
36 include any reliever airport. Real property classified as
37 forest croplands shall not be agricultural or horticultural
38 property so long as it is classified as forest croplands and

39 shall be taxed in accordance with the laws enacted to
40 implement Section 7 of Article X of the Missouri
41 Constitution. Agricultural and horticultural property shall
42 also include any sawmill or planing mill defined in the U.S.
43 Department of Labor's Standard Industrial Classification
44 (SIC) Manual under Industry Group 242 with the SIC number
45 2421. Agricultural and horticultural property shall also
46 include urban and community gardens. For the purposes of
47 this section, "urban and community gardens" shall include
48 real property cultivated by residents of a neighborhood or
49 community for the purposes of providing agricultural
50 products, as defined in section 262.900, for the use of
51 residents of the neighborhood or community, and shall not
52 include a garden intended for individual or personal use;

53 (3) "Utility, industrial, commercial, railroad and
54 other real property" [,]:

55 (a) All real property used directly or indirectly for
56 any commercial, mining, industrial, manufacturing, trade,
57 professional, business, or similar purpose, including all
58 property centrally assessed by the state tax commission
59 [but];

60 (b) Shall not include floating docks, portions of
61 which are separately owned and the remainder of which is
62 designated for common ownership and in which no one person
63 or business entity owns more than five individual units[.];

64 (c) All other real property not included in the
65 property listed in subclasses (1) and (2) of Section 4(b) of
66 Article X of the Missouri Constitution, as such property is
67 defined in this section, shall be deemed to be included in
68 the term "utility, industrial, commercial, railroad and
69 other real property".

70 2. Pursuant to Article X of the state Constitution,
71 any taxing district may adjust its operating levy to recoup
72 any loss of property tax revenue, except revenues from the
73 surtax imposed pursuant to Article X, Subsection 2 of
74 Section 6 of the Constitution, as the result of changing the
75 classification of structures intended to be used for
76 residential living by human occupants which contain five or
77 more dwelling units if such adjustment of the levy does not
78 exceed the highest tax rate in effect subsequent to the 1980
79 tax year. For purposes of this section, loss in revenue
80 shall include the difference between the revenue that would
81 have been collected on such property under its
82 classification prior to enactment of this section and the
83 amount to be collected under its classification under this
84 section. The county assessor of each county or city not
85 within a county shall provide information to each taxing
86 district within its boundaries regarding the difference in
87 assessed valuation of such property as the result of such
88 change in classification.

89 3. All reclassification of property as the result of
90 changing the classification of structures intended to be
91 used for residential living by human occupants which contain
92 five or more dwelling units shall apply to assessments made
93 after December 31, 1994.

94 4. Where real property is used or held for use for
95 more than one purpose and such uses result in different
96 classifications, the county assessor shall allocate to each
97 classification the percentage of the true value in money of
98 the property devoted to each use; except that, where
99 agricultural and horticultural property, as defined in this
100 section, also contains a dwelling unit or units, the farm
101 dwelling, appurtenant residential-related structures and up

102 to five acres immediately surrounding such farm dwelling
103 shall be residential property, as defined in this section,
104 provided that the portion of property used or held for use
105 as an urban and community garden shall not be residential
106 property. This subsection shall not apply to any reliever
107 airport.

108 5. All real property which is vacant, unused, or held
109 for future use; which is used for a private club, a not-for-
110 profit or other nonexempt lodge, club, business, trade,
111 service organization, or similar entity; or for which a
112 determination as to its classification cannot be made under
113 the definitions set out in subsection 1 of this section,
114 shall be classified according to its immediate most suitable
115 economic use, which use shall be determined after
116 consideration of:

117 (1) Immediate prior use, if any, of such property;
118 (2) Location of such property;
119 (3) Zoning classification of such property; except
120 that, such zoning classification shall not be considered
121 conclusive if, upon consideration of all factors, it is
122 determined that such zoning classification does not reflect
123 the immediate most suitable economic use of the property;

124 (4) Other legal restrictions on the use of such
125 property;

126 (5) Availability of water, electricity, gas, sewers,
127 street lighting, and other public services for such property;

128 (6) Size of such property;

129 (7) Access of such property to public thoroughfares;
130 and

131 (8) Any other factors relevant to a determination of
132 the immediate most suitable economic use of such property.

133 6. All lands classified as forest croplands shall not,
134 for taxation purposes, be classified as subclass (1),
135 subclass (2), or subclass (3) real property, as such classes
136 are prescribed in Section 4(b) of Article X of the Missouri
137 Constitution and defined in this section, but shall be taxed
138 in accordance with the laws enacted to implement Section 7
139 of Article X of the Missouri Constitution.

137.037. 1. The county commission of any county may,
2 at any election, submit to the voters of the county a
3 proposition to authorize a levy not to exceed two mills on
4 the dollar of assessed valuation of all tangible property
5 taxable by the county to pay the cost of contracting with a
6 private person or firm to reevaluate all real property
7 subject to taxation by that county or to provide funding for
8 that portion of all costs of the assessor's office which
9 would otherwise be paid from county general revenues.

10 2. The question shall be submitted [in substantially
11 the following form:] **as provided in section 115.706.**

12 [Shall the county commission be authorized to
13 levy a tax not to exceed twenty cents on the
14 hundred dollars assessed valuation on all
15 property taxable by the county to provide funds
16 annually to pay the cost of assessing and
17 equalizing real property values subject to
18 taxation by the county?]

19 3. If the question receives a majority of the votes
20 cast thereon, the county commission may impose a levy for
21 that purpose, the proceeds of which shall be placed in the
22 assessment fund.

137.039. 1. **As used in this section, "additional tax
2 abatement revenues" means revenues derived from higher tax
3 levies on real property inside a political subdivision that**

4 has adopted any tax abatement or similar economic incentive
5 authorized under general law but outside an area subject to
6 tax abatement within the political subdivision.

7 2. Beginning on January first of the calendar year
8 immediately following the effective date of this section,
9 each political subdivision that adopts or has adopted any
10 tax abatement or similar economic incentive authorized under
11 state law shall decrease the levy of real property tax rates
12 levied under state law to reduce the amount of tax revenues
13 such political subdivision received from additional tax
14 abatement revenues.

137.055. 1. After the assessor's book of each county,
2 except in any city not within a county or any county with a
3 charter form of government, shall be corrected and adjusted
4 according to law, but not later than September twentieth, of
5 each year, the county governing body shall ascertain the sum
6 necessary to be raised for county purposes, and fix the rate
7 of taxes on the several subjects of taxation so as to raise
8 the required sum, and the same to be entered in the proper
9 columns in the tax book. Any city not within a county and
10 any county with a charter form of government shall set the
11 tax rate by October first of each year for each calendar
12 year after December 31, 2008.

13 2. Prior to fixing the rate of taxes, as provided in
14 this section, the county governing body shall hold a public
15 hearing on the proposed rate of taxes at which citizens
16 shall be heard. A notice stating the time and place for the
17 hearing shall be published in at least one newspaper
18 qualified under the laws of Missouri of general circulation
19 in the county at least seven days prior to the date of the
20 hearing. The notice shall include the aggregate assessed
21 valuation by category of real, total personal and other

22 tangible property in the county as entered in the tax book
23 for the fiscal year for which the tax is to be levied, the
24 aggregate assessed valuation by category of real, total
25 personal and other tangible property in the county for the
26 preceding taxable year, the required sums to be raised from
27 the property tax for each purpose for which the county
28 levies taxes as approved in the budget adopted under chapter
29 50, the proposed rate of taxes which will produce
30 substantially the same revenues as required by the budget,
31 [and the increase in tax revenue realized due to an increase
32 in assessed value as a result of new construction and
33 improvement,] and the increase, both in dollar value and
34 percentage, in tax revenue as a result of reassessment if
35 the proposed tax rate is adopted. Failure of any taxpayer
36 to appear at said hearing shall not prevent the taxpayer
37 from pursuit of any other legal remedy otherwise available
38 to the taxpayer. Nothing in this subsection absolves county
39 governing bodies of responsibilities under section 137.073
40 nor to adjust tax rates in event changes in assessed
41 valuation occur that would alter the tax rate calculations.

137.065. 1. For county purposes the annual tax on
2 property, not including taxes for the payment of valid
3 bonded indebtedness or renewal bonds issued in lieu thereof,
4 shall not exceed the rates herein specified: In counties
5 having three hundred million dollars or more assessed
6 valuation and having by operation of law attained the
7 classification of a county of the first class, the rates
8 shall not exceed thirty-five cents on the hundred dollars
9 assessed valuation; and in all other counties, the rate
10 shall not exceed fifty cents, except that in any county the
11 maximum rates of taxation as limited in this section may be
12 increased for not to exceed four years, when the rate and

13 purpose of the increase are submitted to a vote and two-
14 thirds of the voters of the county voting thereon shall vote
15 therefor.

16 2. County commissions are hereby authorized to submit
17 the question of increasing maximum tax rates herein
18 specified, and shall submit the question when petitioned
19 therefor by not less than ten percent of the voters of the
20 county as determined by the total vote cast for governor in
21 the last preceding general election for governor.

22 3. The question shall be submitted [in substantially
23 the following form:] **as provided in section 115.706.**

24 [Shall there be a levy for county purposes of
25 on the hundred dollars assessed
26 valuation?]

27 4. For any county, which by operation of law attains
28 the classification of a county of the first class on or
29 after January 1, 1991, which has a tax rate ceiling at or
30 below thirty-five cents by application of section 137.073 or
31 137.115, whichever is applicable, it shall not be necessary
32 to further reduce such county's tax rate due to the
33 attainment of such first class county status.

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

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

9 (2) "Tax rate", "rate", or "rate of levy", singular or
10 plural, includes the tax rate for each purpose of taxation
11 of property a taxing authority is authorized to levy without

12 a vote and any tax rate authorized by election, including
13 bond interest and sinking fund;

14 (3) "Tax rate ceiling", a tax rate as revised by the
15 taxing authority to comply with the provisions of this
16 section or when a court has determined the tax rate; except
17 that, other provisions of law to the contrary
18 notwithstanding, a school district may levy the operating
19 levy for school purposes required for the current year
20 pursuant to subsection 2 of section 163.021, less all
21 adjustments required pursuant to Article X, Section 22 of
22 the Missouri Constitution, if such tax rate does not exceed
23 the highest tax rate in effect subsequent to the 1980 tax
24 year. This is the maximum tax rate that may be levied,
25 unless a higher tax rate ceiling is approved by voters of
26 the political subdivision as provided in this section;

27 (4) "Tax revenue", when referring to the previous
28 year, means the actual receipts from ad valorem levies on
29 all classes of property, including state-assessed property,
30 in the immediately preceding fiscal year of the political
31 subdivision, plus an allowance for taxes billed but not
32 collected in the fiscal year and plus an additional
33 allowance for the revenue which would have been collected
34 from property which was annexed by such political
35 subdivision but which was not previously used in determining
36 tax revenue pursuant to this section. The term "tax
37 revenue" shall not include any receipts from ad valorem
38 levies on any property of a railroad corporation or a public
39 utility, as these terms are defined in section 386.020,
40 which were assessed by the assessor of a county or city in
41 the previous year but are assessed by the state tax
42 commission in the current year. All school districts and
43 those counties levying sales taxes pursuant to chapter 67

44 shall include in the calculation of tax revenue an amount
45 equivalent to that by which they reduced property tax levies
46 as a result of sales tax pursuant to section 67.505 and
47 section 164.013 [or as excess home dock city or county fees
48 as provided in subsection 4 of section 313.820] in the
49 immediately preceding fiscal year but not including any
50 amount calculated to adjust for prior years. For purposes
51 of political subdivisions which were authorized to levy a
52 tax in the prior year but which did not levy such tax or
53 levied a reduced rate, the term "tax revenue", as used in
54 relation to the revision of tax levies mandated by law,
55 shall mean the revenues equal to the amount that would have
56 been available if the voluntary rate reduction had not been
57 made.

58 2. (1) Whenever changes in assessed valuation are
59 entered in the assessor's books for any personal property,
60 in the aggregate, or for any subclass of real property as
61 such subclasses are established in Section 4(b) of Article X
62 of the Missouri Constitution and defined in section 137.016,
63 the county clerk in all counties and the assessor of St.
64 Louis City shall notify each political subdivision wholly or
65 partially within the county or St. Louis City of the change
66 in valuation of each subclass of real property,
67 individually, and personal property, in the aggregate[,
68 exclusive of new construction and improvements]. All
69 political subdivisions shall immediately revise the
70 applicable rates of levy for each purpose for each subclass
71 of real property, individually, and personal property, in
72 the aggregate, for which taxes are levied to the extent
73 necessary to produce from all taxable property[, exclusive
74 of new construction and improvements,] substantially the
75 same amount of tax revenue as was produced in the previous

76 year for each subclass of real property, individually, and
77 personal property, in the aggregate, except that the rate
78 shall not exceed the greater of the most recent voter-
79 approved rate or the most recent voter-approved rate as
80 adjusted under subdivision (2) of subsection 5 of this
81 section.

82 (2) Any political subdivision that has received
83 approval from voters for a tax increase after August 27,
84 2008, may levy a rate to collect substantially the same
85 amount of tax revenue as the amount of revenue that would
86 have been derived by applying the voter-approved increased
87 tax rate ceiling to the total assessed valuation of the
88 political subdivision as most recently certified by the city
89 or county clerk on or before the date of the election in
90 which such increase is approved, increased by the percentage
91 increase in the consumer price index, as provided by law,
92 except that the rate shall not exceed the greater of the
93 most recent voter-approved rate or the most recent voter-
94 approved rate as adjusted under subdivision (2) of
95 subsection 5 of this section. Such tax revenue shall not
96 include any receipts from ad valorem levies on any real
97 property which was assessed by the assessor of a county or
98 city in such previous year but is assessed by the assessor
99 of a county or city in the current year in a different
100 subclass of real property.

101 (3) Where the taxing authority is a school district
102 for the purposes of revising the applicable rates of levy
103 for each subclass of real property, the tax revenues from
104 state-assessed railroad and utility property shall be
105 apportioned and attributed to each subclass of real property
106 based on the percentage of the total assessed valuation of

107 the county that each subclass of real property represents in
108 the current [taxable] **tax** year.

109 (4) As provided in Section 22 of Article X of the
110 constitution, a political subdivision may also revise each
111 levy to allow for inflationary assessment growth occurring
112 within the political subdivision. The inflationary growth
113 factor for any such subclass of real property or personal
114 property shall be limited to the actual assessment growth in
115 such subclass or class, [exclusive of new construction and
116 improvements, and] exclusive of the assessed value on any
117 real property which was assessed by the assessor of a county
118 or city in the current year in a different subclass of real
119 property, but not to exceed the consumer price index or five
120 percent, whichever is lower. Should the tax revenue of a
121 political subdivision from the various tax rates determined
122 in this subsection be different than the tax revenue that
123 would have been determined from a single tax rate as
124 calculated pursuant to the method of calculation in this
125 subsection prior to January 1, 2003, then the political
126 subdivision shall revise the tax rates of those subclasses
127 of real property, individually, and/or personal property, in
128 the aggregate, in which there is a tax rate reduction,
129 pursuant to the provisions of this subsection. Such
130 revision shall yield an amount equal to such difference and
131 shall be apportioned among such subclasses of real property,
132 individually, and/or personal property, in the aggregate,
133 based on the relative assessed valuation of the class or
134 subclasses of property experiencing a tax rate reduction.
135 Such revision in the tax rates of each class or subclass
136 shall be made by computing the percentage of current year
137 adjusted assessed valuation of each class or subclass with a
138 tax rate reduction to the total current year adjusted

139 assessed valuation of the class or subclasses with a tax
140 rate reduction, multiplying the resulting percentages by the
141 revenue difference between the single rate calculation and
142 the calculations pursuant to this subsection and dividing by
143 the respective adjusted current year assessed valuation of
144 each class or subclass to determine the adjustment to the
145 rate to be levied upon each class or subclass of property.
146 The adjustment computed herein shall be multiplied by one
147 hundred, rounded to four decimals in the manner provided in
148 this subsection, and added to the initial rate computed for
149 each class or subclass of property. For school districts
150 that levy separate tax rates on each subclass of real
151 property and personal property in the aggregate, if voters
152 approved a ballot before January 1, 2011, that presented
153 separate stated tax rates to be applied to the different
154 subclasses of real property and personal property in the
155 aggregate, or increases the separate rates that may be
156 levied on the different subclasses of real property and
157 personal property in the aggregate by different amounts, the
158 tax rate that shall be used for the single tax rate
159 calculation shall be a blended rate, calculated in the
160 manner provided under subdivision (1) of subsection 6 of
161 this section.

162 (5) Notwithstanding any provision of this subsection
163 to the contrary, no revision to the rate of levy for
164 personal property shall cause such levy to increase over the
165 levy for personal property from the prior year.

166 3. (1) Where the taxing authority is a school
167 district, it shall be required to revise the rates of levy
168 to the extent necessary to produce from all taxable
169 property, including state-assessed railroad and utility
170 property, which shall be separately estimated in addition to

171 other data required in complying with section 164.011,
172 substantially the amount of tax revenue permitted in this
173 section. In the year following tax rate reduction, the tax
174 rate ceiling may be adjusted to offset such district's
175 reduction in the apportionment of state school moneys due to
176 its reduced tax rate. However, in the event any school
177 district, in calculating a tax rate ceiling pursuant to this
178 section, requiring the estimating of effects of state-
179 assessed railroad and utility valuation or loss of state
180 aid, discovers that the estimates used result in receipt of
181 excess revenues, which would have required a lower rate if
182 the actual information had been known, the school district
183 shall reduce the tax rate ceiling in the following year to
184 compensate for the excess receipts, and the recalculated
185 rate shall become the tax rate ceiling for purposes of this
186 section.

187 (2) For any political subdivision which experiences a
188 reduction in the amount of assessed valuation relating to a
189 prior year, due to decisions of the state tax commission or
190 a court pursuant to sections 138.430 to 138.433, or due to
191 clerical errors or corrections in the calculation or
192 recordation of any assessed valuation:

193 (a) Such political subdivision may revise the tax rate
194 ceiling for each purpose it levies taxes to compensate for
195 the reduction in assessed value occurring after the
196 political subdivision calculated the tax rate ceiling for
197 the particular subclass of real property or for personal
198 property, in the aggregate, in a prior year. Such revision
199 by the political subdivision shall be made at the time of
200 the next calculation of the tax rate for the particular
201 subclass of real property or for personal property, in the
202 aggregate, after the reduction in assessed valuation has

203 been determined and shall be calculated in a manner that
204 results in the revised tax rate ceiling being the same as it
205 would have been had the corrected or finalized assessment
206 been available at the time of the prior calculation;

207 (b) In addition, for up to three years following the
208 determination of the reduction in assessed valuation as a
209 result of circumstances defined in this subdivision, such
210 political subdivision may levy a tax rate for each purpose
211 it levies taxes above the revised tax rate ceiling provided
212 in paragraph (a) of this subdivision to recoup any revenues
213 it was entitled to receive had the corrected or finalized
214 assessment been available at the time of the prior
215 calculation.

216 4. (1) In order to implement the provisions of this
217 section and Section 22 of Article X of the Constitution of
218 Missouri, the term improvements shall apply to both real and
219 personal property. In order to determine the value of new
220 construction and improvements, each county assessor shall
221 maintain a record of real property valuations in such a
222 manner as to identify each year the increase in valuation
223 for each political subdivision in the county as a result of
224 new construction and improvements. The value of new
225 construction and improvements shall include the additional
226 assessed value of all improvements or additions to real
227 property which were begun after and were not part of the
228 prior year's assessment, except that the additional assessed
229 value of all improvements or additions to real property
230 which had been totally or partially exempt from ad valorem
231 taxes pursuant to sections 99.800 to 99.865, sections
232 135.200 to 135.255, and section 353.110 shall be included in
233 the value of new construction and improvements when the
234 property becomes totally or partially subject to assessment

235 and payment of all ad valorem taxes. The aggregate increase
236 in valuation of personal property for the current year over
237 that of the previous year is the equivalent of the new
238 construction and improvements factor for personal property.

239 **Beginning January 1, 2027, any increase in the aggregate**
240 **valuation of personal property for the current year over**
241 **that of the previous year shall not be counted as new**
242 **construction.** Notwithstanding any opt-out implemented
243 pursuant to subsection 14 of section 137.115, the assessor
244 shall certify the amount of new construction and
245 improvements and the amount of assessed value on any real
246 property which was assessed by the assessor of a county or
247 city in such previous year but is assessed by the assessor
248 of a county or city in the current year in a different
249 subclass of real property separately for each of the three
250 subclasses of real property for each political subdivision
251 to the county clerk in order that political subdivisions
252 shall have this information for the purpose of calculating
253 tax rates pursuant to this section and Section 22, Article
254 X, Constitution of Missouri. In addition, the state tax
255 commission shall certify each year to each county clerk the
256 increase in the general price level as measured by the
257 Consumer Price Index for All Urban Consumers for the United
258 States, or its successor publications, as defined and
259 officially reported by the United States Department of
260 Labor, or its successor agency. The state tax commission
261 shall certify the increase in such index on the latest
262 twelve-month basis available on February first of each year
263 over the immediately preceding prior twelve-month period in
264 order that political subdivisions shall have this
265 information available in setting their tax rates according
266 to law and Section 22 of Article X of the Constitution of

267 Missouri. For purposes of implementing the provisions of
268 this section and Section 22 of Article X of the Missouri
269 Constitution, the term "property" means all taxable
270 property, including state-assessed property.

271 (2) Each political subdivision required to revise
272 rates of levy pursuant to this section or Section 22 of
273 Article X of the Constitution of Missouri shall calculate
274 each tax rate it is authorized to levy and, in establishing
275 each tax rate, shall consider each provision for tax rate
276 revision provided in this section and Section 22 of Article
277 X of the Constitution of Missouri, separately and without
278 regard to annual tax rate reductions provided in section
279 67.505 and section 164.013. Each political subdivision
280 shall set each tax rate it is authorized to levy using the
281 calculation that produces the lowest tax rate ceiling. It
282 is further the intent of the general assembly, pursuant to
283 the authority of Section 10(c) of Article X of the
284 Constitution of Missouri, that the provisions of such
285 section be applicable to tax rate revisions mandated
286 pursuant to Section 22 of Article X of the Constitution of
287 Missouri as to reestablishing tax rates as revised in
288 subsequent years, enforcement provisions, and other
289 provisions not in conflict with Section 22 of Article X of
290 the Constitution of Missouri. Annual tax rate reductions
291 provided in section 67.505 and section 164.013 shall be
292 applied to the tax rate as established pursuant to this
293 section and Section 22 of Article X of the Constitution of
294 Missouri, unless otherwise provided by law.

295 5. (1) In all political subdivisions, the tax rate
296 ceiling established pursuant to this section shall not be
297 increased unless approved by a vote of the people. Approval
298 of the higher tax rate shall be by at least a majority of

299 votes cast. When a proposed higher tax rate requires
300 approval by more than a simple majority pursuant to any
301 provision of law or the constitution, the tax rate increase
302 must receive approval by at least the majority required.

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

331 increased rate to the total assessed valuation, as most
332 recently certified by the city or county clerk on or before
333 the date of the election in which such increase was
334 approved, increased by the percentage increase in the
335 consumer price index, as provided by law, from the date of
336 the election to the time of such increase and, so adjusted,
337 shall be the current tax rate ceiling.

338 (3) **The provisions of subdivision (2) of this**
339 **subsection notwithstanding, if prior to the expiration of a**
340 **temporary levy increase voters approve a subsequent levy**
341 **increase, the new tax rate ceiling shall remain in effect**
342 **only until such time as the temporary levy expires under the**
343 **terms originally approved by a vote of the people, at which**
344 **time the tax rate ceiling shall be decreased by the amount**
345 **of the temporary levy increase. If prior to the expiration**
346 **of a temporary levy increase voters of a political**
347 **subdivision are asked to approve an additional, permanent**
348 **increase to the political subdivision's tax rate ceiling,**
349 **voters shall be submitted ballot language that clearly**
350 **indicates that if the permanent levy increase is approved,**
351 **the temporary levy shall be made permanent.**

352 (4) The governing body of any political subdivision
353 may levy a tax rate lower than its tax rate ceiling and may,
354 in a nonreassessment year, increase that lowered tax rate to
355 a level not exceeding the tax rate ceiling without voter
356 approval in the manner provided under subdivision [(4)] (5)
357 of this subsection. Nothing in this section shall be
358 construed as prohibiting a political subdivision from
359 voluntarily levying a tax rate lower than that which is
360 required under the provisions of this section or from
361 seeking voter approval of a reduction to such political
362 subdivision's tax rate ceiling.

363 **[(4)] (5)** In a year of general reassessment, a
364 governing body whose tax rate is lower than its tax rate
365 ceiling shall revise its tax rate pursuant to the provisions
366 of subsection 4 of this section as if its tax rate was at
367 the tax rate ceiling. In a year following general
368 reassessment, if such governing body intends to increase its
369 tax rate, the governing body shall conduct a public hearing,
370 and in a public meeting it shall adopt an ordinance,
371 resolution, or policy statement justifying its action prior
372 to setting and certifying its tax rate. The provisions of
373 this subdivision shall not apply to any political
374 subdivision which levies a tax rate lower than its tax rate
375 ceiling solely due to a reduction required by law resulting
376 from sales tax collections. The provisions of this
377 subdivision shall not apply to any political subdivision
378 which has received voter approval for an increase to its tax
379 rate ceiling subsequent to setting its most recent tax rate.

380 **(6) (a) As used in this subdivision, the following
381 terms mean:**

382 **a. "Current tax rate ceiling", the tax rate ceiling in
383 effect before the voters approve a higher tax rate;**

384 **b. "Increased tax rate ceiling", the new tax rate
385 ceiling in effect after the voters approve a higher tax rate.**

386 **(b) Notwithstanding any other provision of law to the
387 contrary, when the required majority of voters in a
388 political subdivision passes an increase in the political
389 subdivision's tax rate, the political subdivision shall use
390 the current tax rate ceiling and the increase approved by
391 the voters in establishing the rates of levy for the tax
392 year immediately following the election.**

393 **(c) If the assessed valuation of real property in such
394 political subdivision is reduced in such tax year**

395 immediately following the election, such political
396 subdivision may raise its rates of levy so that the revenue
397 received from its local real property tax rates equals the
398 amount the political subdivision would have received from
399 the increased rates of levy had there been no reduction in
400 the assessed valuation of real property in the political
401 subdivision.

402 (d) Using the increased tax rate ceiling shall be
403 revenue neutral as required in Article X, Section 22 of the
404 Constitution of Missouri.

405 6. (1) For the purposes of calculating state aid for
406 public schools pursuant to section 163.031, each taxing
407 authority which is a school district shall determine its
408 proposed tax rate as a blended rate of the classes or
409 subclasses of property. Such blended rate shall be
410 calculated by first determining the total tax revenue of the
411 property within the jurisdiction of the taxing authority,
412 which amount shall be equal to the sum of the products of
413 multiplying the assessed valuation of each class and
414 subclass of property by the corresponding tax rate for such
415 class or subclass, then dividing the total tax revenue by
416 the total assessed valuation of the same jurisdiction, and
417 then multiplying the resulting quotient by a factor of one
418 hundred. Where the taxing authority is a school district,
419 such blended rate shall also be used by such school district
420 for calculating revenue from state-assessed railroad and
421 utility property as defined in chapter 151 and for
422 apportioning the tax rate by purpose.

423 (2) Each taxing authority proposing to levy a tax rate
424 in any year shall notify the clerk of the county commission
425 in the county or counties where the tax rate applies of its
426 tax rate ceiling and its proposed tax rate. Each taxing

427 authority shall express its proposed tax rate in a fraction
428 equal to the nearest one-tenth of a cent, unless its
429 proposed tax rate is in excess of one dollar, then one/one-
430 hundredth of a cent. If a taxing authority shall round to
431 one/one-hundredth of a cent, it shall round up a fraction
432 greater than or equal to five/one-thousandth of one cent to
433 the next higher one/one-hundredth of a cent; if a taxing
434 authority shall round to one-tenth of a cent, it shall round
435 up a fraction greater than or equal to five/one-hundredths
436 of a cent to the next higher one-tenth of a cent. Any
437 taxing authority levying a property tax rate shall provide
438 data, in such form as shall be prescribed by the state
439 auditor by rule, substantiating such tax rate complies with
440 Missouri law. All forms for the calculation of rates
441 pursuant to this section shall be promulgated as a rule and
442 shall not be incorporated by reference. The state auditor
443 shall promulgate rules for any and all forms for the
444 calculation of rates pursuant to this section which do not
445 currently exist in rule form or that have been incorporated
446 by reference. In addition, each taxing authority proposing
447 to levy a tax rate for debt service shall provide data, in
448 such form as shall be prescribed by the state auditor by
449 rule, substantiating the tax rate for debt service complies
450 with Missouri law. A tax rate proposed for annual debt
451 service requirements will be *prima facie* valid if, after
452 making the payment for which the tax was levied, bonds
453 remain outstanding and the debt fund reserves do not exceed
454 the following year's payments. The county clerk shall keep
455 on file and available for public inspection all such
456 information for a period of three years. The clerk shall,
457 within three days of receipt, forward a copy of the notice
458 of a taxing authority's tax rate ceiling and proposed tax

459 rate and any substantiating data to the state auditor. The
460 state auditor shall, within fifteen days of the date of
461 receipt, examine such information and return to the county
462 clerk his or her findings as to compliance of the tax rate
463 ceiling with this section and as to compliance of any
464 proposed tax rate for debt service with Missouri law. If
465 the state auditor believes that a taxing authority's
466 proposed tax rate does not comply with Missouri law, then
467 the state auditor's findings shall include a recalculated
468 tax rate, and the state auditor may request a taxing
469 authority to submit documentation supporting such taxing
470 authority's proposed tax rate. The county clerk shall
471 immediately forward a copy of the auditor's findings to the
472 taxing authority and shall file a copy of the findings with
473 the information received from the taxing authority. The
474 taxing authority shall have fifteen days from the date of
475 receipt from the county clerk of the state auditor's
476 findings and any request for supporting documentation to
477 accept or reject in writing the rate change certified by the
478 state auditor and to submit all requested information to the
479 state auditor. A copy of the taxing authority's acceptance
480 or rejection and any information submitted to the state
481 auditor shall also be mailed to the county clerk. If a
482 taxing authority rejects a rate change certified by the
483 state auditor and the state auditor does not receive
484 supporting information which justifies the taxing
485 authority's original or any subsequent proposed tax rate,
486 then the state auditor shall refer the perceived violations
487 of such taxing authority to the attorney general's office
488 and the attorney general is authorized to obtain injunctive
489 relief to prevent the taxing authority from levying a
490 violative tax rate.

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

8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with the provisions of this section, the taxpayer may make a formal complaint with the prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an action as representative of a class of all taxpayers within a taxing authority if the class is so numerous that joinder of all members is impracticable, if there are questions of law or fact common to the class, if the claims or defenses of the representative parties are typical of the claims or defenses of the class, and if the representative parties will fairly and adequately protect the interests of the class. In any class action maintained pursuant to this section, the court may direct to the members of the class a notice to be published at least once each week for four consecutive weeks in a newspaper of general circulation published in the county where the civil action is commenced and in other counties within the jurisdiction of a taxing authority. The notice shall advise each member that the

523 court will exclude him or her from the class if he or she so
524 requests by a specified date, that the judgment, whether
525 favorable or not, will include all members who do not
526 request exclusion, and that any member who does not request
527 exclusion may, if he or she desires, enter an appearance.
528 In any class action brought pursuant to this section, the
529 court, in addition to the relief requested, shall assess
530 against the taxing authority found to be in violation of
531 this section the reasonable costs of bringing the action,
532 including reasonable attorney's fees, provided no attorney's
533 fees shall be awarded any attorney or association of
534 attorneys who receive public funds from any source for their
535 services. Any action brought pursuant to this section shall
536 be set for hearing as soon as practicable after the cause is
537 at issue.

538 9. If in any action, including a class action, the
539 court issues an order requiring a taxing authority to revise
540 the tax rates as provided in this section or enjoins a
541 taxing authority from the collection of a tax because of its
542 failure to revise the rate of levy as provided in this
543 section, any taxpayer paying his or her taxes when an
544 improper rate is applied has erroneously paid his or her
545 taxes in part, whether or not the taxes are paid under
546 protest as provided in section 139.031 or otherwise
547 contested. The part of the taxes paid erroneously is the
548 difference in the amount produced by the original levy and
549 the amount produced by the revised levy. The township or
550 county collector of taxes or the collector of taxes in any
551 city shall refund the amount of the tax erroneously paid.
552 The taxing authority refusing to revise the rate of levy as
553 provided in this section shall make available to the
554 collector all funds necessary to make refunds pursuant to

555 this subsection. No taxpayer shall receive any interest on
556 any money erroneously paid by him or her pursuant to this
557 subsection. Effective in the 1994 tax year, nothing in this
558 section shall be construed to require a taxing authority to
559 refund any tax erroneously paid prior to or during the third
560 tax year preceding the current tax year.

561 10. Any rule or portion of a rule, as that term is
562 defined in section 536.010, that is created under the
563 authority delegated in this section shall become effective
564 only if it complies with and is subject to all of the
565 provisions of chapter 536 and, if applicable, section
566 536.028. This section and chapter 536 are nonseverable and
567 if any of the powers vested with the general assembly
568 pursuant to chapter 536 to review, to delay the effective
569 date, or to disapprove and annul a rule are subsequently
570 held unconstitutional, then the grant of rulemaking
571 authority and any rule proposed or adopted after August 28,
572 2004, shall be invalid and void.

137.082. 1. Notwithstanding the provisions of
2 sections 137.075 and 137.080 to the contrary, a building or
3 other structure classified as residential property pursuant
4 to section 137.016 newly constructed and occupied on any
5 parcel of real property shall be assessed and taxed on such
6 assessed valuation as of the first day of the month
7 following the date of occupancy for the proportionate part
8 of the remaining year at the tax rates established for that
9 year, in all taxing jurisdictions located in the county
10 adopting this section as provided in subsection 8 of this
11 section. Newly constructed residential property which has
12 never been occupied shall not be assessed as improved real
13 property until such occupancy or the first day of January of
14 the fourth year following the year in which construction of

15 the improvements was completed. The provisions of this
16 subsection shall apply in those counties including any city
17 not within a county in which the governing body has
18 previously adopted or hereafter adopts the provisions of
19 this subsection.

20 2. The assessor may consider a property residentially
21 occupied upon personal verification or when any two of the
22 following conditions have been met:

23 (1) An occupancy permit has been issued for the
24 property;

25 (2) A deed transferring ownership from one party to
26 another has been filed with the recorder of deeds' office
27 subsequent to the date of the first permanent utility
28 service;

29 (3) A utility company providing service in the county
30 has verified a transfer of service for property from one
31 party to another;

32 (4) The person or persons occupying the newly
33 constructed property has registered a change of address with
34 any local, state or federal governmental office or agency.

35 3. In implementing the provisions of this section, the
36 assessor may use occupancy permits, building permits,
37 warranty deeds, utility connection documents, including
38 telephone connections, or other official documents as may be
39 necessary to discover the existence of newly constructed
40 properties. No utility company shall refuse to provide
41 verification monthly to the assessor of a utility connection
42 to a newly occupied single family building or structure.

43 4. In the event that the assessment under subsections
44 1 and 2 of this section is not completed until after the
45 deadline for filing appeals in a given tax year, the owner
46 of the newly constructed property who is aggrieved by the

47 assessment of the property may appeal this assessment the
48 following year to the county board of equalization in
49 accordance with chapter 138 and may pay any taxes under
50 protest in accordance with section 139.031; provided
51 however, that such payment under protest shall not be
52 required as a condition of appealing to the county board of
53 equalization. The collector shall impound such protested
54 taxes and shall not disburse such taxes until resolution of
55 the appeal.

56 5. The increase in assessed valuation resulting from
57 the implementation of the provisions of this section shall
58 be considered new construction and improvements under the
59 provisions of this chapter.

60 6. In counties which adopt the provisions of
61 subsections 1 to 7 of this section, an amount not to exceed
62 ten percent of all ad valorem property tax collections on
63 newly constructed and occupied residential property
64 allocable to each taxing authority within counties of the
65 first classification having a population of nine hundred
66 thousand or more, one-tenth of one percent of all ad valorem
67 property tax collections allocable to each taxing authority
68 within all other counties of the first classification and
69 one-fifth of one percent of all ad valorem property tax
70 collections allocable to each taxing authority within
71 counties of the second, third and fourth classifications and
72 any county of the first classification having a population
73 of at least eighty-two thousand inhabitants, but less than
74 eighty-two thousand one hundred inhabitants, in addition to
75 the amount prescribed by section 137.720 shall be deposited
76 into the assessment fund of the county for collection costs.

77 7. For purposes of figuring the tax due on such newly
78 constructed residential property, the assessor or the board

79 of equalization shall place the full amount of the assessed
80 valuation on the tax book upon the first day of the month
81 following occupancy. Such assessed valuation shall be taxed
82 for each month of the year following such date at its new
83 assessed valuation, and for each month of the year preceding
84 such date at its previous valuation. The percentage derived
85 from dividing the number of months at which the property is
86 taxed at its new valuation by twelve shall be applied to the
87 total assessed valuation of the new construction and
88 improvements, and such product shall be included in the next
89 year's base for the purposes of figuring the next year's tax
90 levy rollback. The untaxed percentage shall be considered
91 as new construction and improvements in the following year
92 [and shall be exempt from the rollback provisions].

93 8. Subsections 1 to 7 of this section shall be
94 effective in those counties including any city not within a
95 county in which the governing body of such county elects to
96 adopt a proposal to implement the provisions of subsections
97 1 to 7 of this section. Such subsections shall become
98 effective in such county on the first day of January of the
99 year following such election.

100 9. In any county which adopts the provisions of
101 subsections 1 to 7 of this section prior to the first day of
102 June in any year pursuant to subsection 8 of this section,
103 the assessor of such county shall, upon application of the
104 property owner, remove on a pro rata basis from the tax book
105 for the current year any residential real property
106 improvements destroyed by a natural disaster if such
107 property is unoccupied and uninhabitable due to such
108 destruction. On or after the first day of July, the board
109 of equalization shall perform such duties. Any person
110 claiming such destroyed property shall provide a list of

111 such destroyed property to the county assessor. The
112 assessor shall have available a supply of appropriate forms
113 on which the claim shall be made. The assessor may verify
114 all such destroyed property listed to ensure that the person
115 made a correct statement. Any person who completes such a
116 list and, with intent to defraud, includes property on the
117 list that was not destroyed by a natural disaster shall, in
118 addition to any other penalties provided by law, be assessed
119 double the value of any property fraudulently listed. The
120 list shall be filed by the assessor, after he has provided a
121 copy of the list to the county collector and the board of
122 equalization, in the office of the county clerk who, after
123 entering the filing thereof, shall preserve and safely keep
124 them. If the assessor, subsequent to such destruction,
125 considers such property occupied as provided in subsection 2
126 of this section, the assessor shall consider such property
127 new construction and improvements and shall assess such
128 property accordingly as provided in subsection 1 of this
129 section. For the purposes of this section, the term
130 "natural disaster" means any disaster due to natural causes
131 such as tornado, fire, flood, or earthquake.

132 10. Any political subdivision may recover the loss of
133 revenue caused by subsection 9 of this section by adjusting
134 the rate of taxation, to the extent previously authorized by
135 the voters of such political subdivision, for the tax year
136 immediately following the year of such destruction in an
137 amount not to exceed the loss of revenue caused by this
138 section.

137.115. 1. **(1)** All other laws to the contrary
2 notwithstanding, the assessor or the assessor's deputies in
3 all counties of this state including the City of St. Louis
4 shall annually make a list of all real and tangible personal

5 property taxable in the assessor's city, county, town or
6 district.

7 **(2)** Except as otherwise provided in subsection 3 of
8 this section and section 137.078, the assessor shall
9 annually assess all personal property at thirty-three and
10 one-third percent of its true value in money as of January
11 first of each calendar year.

12 **(3)** The assessor shall annually assess all real
13 property, including any new construction and improvements to
14 real property, and possessory interests in real property at
15 the percent of its true value in money set in subsection 5
16 of this section. The true value in money of any possessory
17 interest in real property in subclass (3), where such real
18 property is on or lies within the ultimate airport boundary
19 as shown by a federal airport layout plan, as defined by 14
20 CFR 151.5, of a commercial airport having a FAR Part 139
21 certification and owned by a political subdivision, shall be
22 the otherwise applicable true value in money of any such
23 possessory interest in real property[, less the total dollar
24 amount of costs paid by a party, other than the political
25 subdivision, towards any new construction or improvements on
26 such real property completed after January 1, 2008, and
27 which are included in the above-mentioned possessory
28 interest, regardless of the year in which such costs were
29 incurred or whether such costs were considered in any prior
30 year]. The assessor shall annually assess all real property
31 in the following manner: new assessed values shall be
32 determined as of January first of each odd-numbered year and
33 shall be entered in the assessor's books; those same
34 assessed values shall apply in the following even-numbered
35 year, except for new construction and property improvements
36 which shall be valued as though they had been completed as

37 of January first of the preceding odd-numbered year. The
38 assessor may call at the office, place of doing business, or
39 residence of each person required by this chapter to list
40 property, and require the person to make a correct statement
41 of all taxable tangible personal property owned by the
42 person or under his or her care, charge or management,
43 taxable in the county.

44 (4) On or before January first of each even-numbered
45 year, the assessor shall prepare and submit a two-year
46 assessment maintenance plan to the county governing body and
47 the state tax commission for their respective approval or
48 modification. The county governing body shall approve and
49 forward such plan or its alternative to the plan to the
50 state tax commission by February first. If the county
51 governing body fails to forward the plan or its alternative
52 to the plan to the state tax commission by February first,
53 the assessor's plan shall be considered approved by the
54 county governing body. If the state tax commission fails to
55 approve a plan and if the state tax commission and the
56 assessor and the governing body of the county involved are
57 unable to resolve the differences, in order to receive state
58 cost-share funds outlined in section 137.750, the county or
59 the assessor shall petition the administrative hearing
60 commission, by May first, to decide all matters in dispute
61 regarding the assessment maintenance plan. Upon agreement
62 of the parties, the matter may be stayed while the parties
63 proceed with mediation or arbitration upon terms agreed to
64 by the parties. The final decision of the administrative
65 hearing commission shall be subject to judicial review in
66 the circuit court of the county involved.

67 (5) In the event a valuation of subclass (1) real
68 property within any county with a charter form of

69 government, or within a city not within a county, is made by
70 a computer, computer-assisted method or a computer program,
71 the burden of proof, supported by clear, convincing and
72 cogent evidence to sustain such valuation, shall be on the
73 assessor at any hearing or appeal. In any such county,
74 unless the assessor proves otherwise, there shall be a
75 presumption that the assessment was made by a computer,
76 computer-assisted method or a computer program. Such
77 evidence shall include, but shall not be limited to, the
78 following:

79 **[(1)] (a)** The findings of the assessor based on an
80 appraisal of the property by generally accepted appraisal
81 techniques; and

82 **[(2)] (b)** The purchase prices from sales of at least
83 three comparable properties and the address or location
84 thereof. As used in this subdivision, the word "comparable"
85 means that:

86 **[(a)] a.** Such sale was closed at a date relevant to
87 the property valuation; and

88 **[(b)] b.** Such properties are not more than one mile
89 from the site of the disputed property, except where no
90 similar properties exist within one mile of the disputed
91 property, the nearest comparable property shall be used.
92 Such property shall be within five hundred square feet in
93 size of the disputed property, and resemble the disputed
94 property in age, floor plan, number of rooms, and other
95 relevant characteristics.

96 2. Assessors in each county of this state and the City
97 of St. Louis may send personal property assessment forms
98 through the mail.

99 3. The following items of personal property shall each
100 constitute separate subclasses of tangible personal property

101 and shall be assessed and valued for the purposes of
102 taxation at the following percentages of their true value in
103 money:

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

106 (2) Livestock, twelve percent;

107 (3) Farm machinery, twelve percent;

108 (4) Motor vehicles which are eligible for registration
109 as and are registered as historic motor vehicles pursuant to
110 section 301.131 and aircraft which are at least twenty-five
111 years old and which are used solely for noncommercial
112 purposes and are operated less than two hundred hours per
113 year or aircraft that are home built from a kit, five
114 percent;

115 (5) Poultry, twelve percent;

116 (6) Tools and equipment used for pollution control and
117 tools and equipment used in retooling for the purpose of
118 introducing new product lines or used for making
119 improvements to existing products by any company which is
120 located in a state enterprise zone and which is identified
121 by any standard industrial classification number cited in
122 subdivision (7) of section 135.200, twenty-five percent; and

123 (7) Solar panels, racking systems, inverters, and
124 related solar equipment, components, materials, and supplies
125 installed in connection with solar photovoltaic energy
126 systems, as described in subdivision (46) of subsection 2 of
127 section 144.030, that were constructed and producing solar
128 energy prior to August 9, 2022, five percent.

129 4. The person listing the property shall enter a true
130 and correct statement of the property, in a printed blank
131 prepared for that purpose. The statement, after being
132 filled out, shall be signed and either affirmed or sworn to

133 as provided in section 137.155. The list shall then be
134 delivered to the assessor.

135 5. (1) All subclasses of real property, as such
136 subclasses are established in Section 4(b) of Article X of
137 the Missouri Constitution and defined in section 137.016,
138 shall be assessed at the following percentages of true value:

139 (a) For real property in subclass (1), nineteen
140 percent;

141 (b) For real property in subclass (2), twelve percent;
142 and

143 (c) For real property in subclass (3), thirty-two
144 percent.

145 (2) A taxpayer may apply to the county assessor, or,
146 if not located within a county, then the assessor of such
147 city, for the reclassification of such taxpayer's real
148 property if the use or purpose of such real property is
149 changed after such property is assessed under the provisions
150 of this chapter. If the assessor determines that such
151 property shall be reclassified, he or she shall determine
152 the assessment under this subsection based on the percentage
153 of the tax year that such property was classified in each
154 subclassification.

155 6. Manufactured homes, as defined in section 700.010,
156 which are actually used as dwelling units shall be assessed
157 at the same percentage of true value as residential real
158 property for the purpose of taxation. The percentage of
159 assessment of true value for such manufactured homes shall
160 be the same as for residential real property. If the county
161 collector cannot identify or find the manufactured home when
162 attempting to attach the manufactured home for payment of
163 taxes owed by the manufactured home owner, the county
164 collector may request the county commission to have the

165 manufactured home removed from the tax books, and such
166 request shall be granted within thirty days after the
167 request is made; however, the removal from the tax books
168 does not remove the tax lien on the manufactured home if it
169 is later identified or found. For purposes of this section,
170 a manufactured home located in a manufactured home rental
171 park, rental community or on real estate not owned by the
172 manufactured home owner shall be considered personal
173 property. For purposes of this section, a manufactured home
174 located on real estate owned by the manufactured home owner
175 may be considered real property.

176 7. Each manufactured home assessed shall be considered
177 a parcel for the purpose of reimbursement pursuant to
178 section 137.750, unless the manufactured home is deemed to
179 be real estate as defined in subsection 7 of section 442.015
180 and assessed as a realty improvement to the existing real
181 estate parcel.

182 8. Any amount of tax due and owing based on the
183 assessment of a manufactured home shall be included on the
184 personal property tax statement of the manufactured home
185 owner unless the manufactured home is deemed to be real
186 estate as defined in subsection 7 of section 442.015, in
187 which case the amount of tax due and owing on the assessment
188 of the manufactured home as a realty improvement to the
189 existing real estate parcel shall be included on the real
190 property tax statement of the real estate owner.

191 9. The assessor of each county and each city not
192 within a county shall use a nationally recognized automotive
193 trade publication such as the National Automobile Dealers'
194 Association Official Used Car Guide, Kelley Blue Book,
195 Edmunds, or other similar publication as the recommended
196 guide of information for determining the true value of motor

197 vehicles described in such publication. The state tax
198 commission shall select and make available to all assessors
199 which publication shall be used. The assessor of each
200 county and each city not within a county shall use the trade-
201 in value published in the current October issue of the
202 publication selected by the state tax commission. The
203 assessor shall not use a value that is greater than the
204 average trade-in value in determining the true value of the
205 motor vehicle without performing a physical inspection of
206 the motor vehicle. For vehicles two years old or newer from
207 a vehicle's model year, the assessor may use a value other
208 than average without performing a physical inspection of the
209 motor vehicle. In the absence of a listing for a particular
210 motor vehicle in such publication, the assessor shall use
211 such information or publications that, in the assessor's
212 judgment, will fairly estimate the true value in money of
213 the motor vehicle. For motor vehicles with a true value of
214 less than fifty thousand dollars as of January 1, 2025, the
215 assessor shall not assess such motor vehicle for an amount
216 greater than such motor vehicle was assessed in the previous
217 year, provided that such motor vehicle was properly assessed
218 in the previous year.

219 10. Before the assessor may increase the assessed
220 valuation of any parcel of subclass (1) real property **or any**
221 **parcel of subclass (3) real property** by more than fifteen
222 percent since the last assessment, excluding increases due
223 to new construction or improvements, the assessor shall
224 conduct a physical inspection of such property.

225 11. If a physical inspection is required, pursuant to
226 subsection 10 of this section, the assessor shall notify the
227 property owner of that fact in writing and shall provide the
228 owner clear written notice of the owner's rights relating to

229 the physical inspection. If a physical inspection is
230 required, the property owner may request that an interior
231 inspection be performed during the physical inspection. The
232 owner shall have no less than thirty days to notify the
233 assessor of a request for an interior physical inspection.

234 12. A physical inspection, as required by subsection
235 10 of this section, shall include, but not be limited to, an
236 on-site personal observation and review of all exterior
237 portions of the land and any buildings and improvements to
238 which the inspector has or may reasonably and lawfully gain
239 external access, and shall include an observation and review
240 of the interior of any buildings or improvements on the
241 property upon the timely request of the owner pursuant to
242 subsection 11 of this section. Mere observation of the
243 property via a drive-by inspection or the like shall not be
244 considered sufficient to constitute a physical inspection as
245 required by this section.

246 13. A county or city collector may accept credit cards
247 as proper form of payment of outstanding property tax or
248 license due. No county or city collector may charge
249 surcharge for payment by credit card which exceeds the fee
250 or surcharge charged by the credit card bank, processor, or
251 issuer for its service. A county or city collector may
252 accept payment by electronic transfers of funds in payment
253 of any tax or license and charge the person making such
254 payment a fee equal to the fee charged the county by the
255 bank, processor, or issuer of such electronic payment.

256 14. Any county or city not within a county in this
257 state may, by an affirmative vote of the governing body of
258 such county, opt out of the provisions of this section and
259 sections 137.073, 138.060, and 138.100 as enacted by house
260 bill no. 1150 of the ninety-first general assembly, second

261 regular session and section 137.073 as modified by house
262 committee substitute for senate substitute for senate
263 committee substitute for senate bill no. 960, ninety-second
264 general assembly, second regular session, for the next year
265 of the general reassessment, prior to January first of any
266 year. No county or city not within a county shall exercise
267 this opt-out provision after implementing the provisions of
268 this section and sections 137.073, 138.060, and 138.100 as
269 enacted by house bill no. 1150 of the ninety-first general
270 assembly, second regular session and section 137.073 as
271 modified by house committee substitute for senate substitute
272 for senate committee substitute for senate bill no. 960,
273 ninety-second general assembly, second regular session, in a
274 year of general reassessment. For the purposes of applying
275 the provisions of this subsection , a political subdivision
276 contained within two or more counties where at least one of
277 such counties has opted out and at least one of such
278 counties has not opted out shall calculate a single tax rate
279 as in effect prior to the enactment of house bill no. 1150
280 of the ninety-first general assembly, second regular
281 session. A governing body of a city not within a county or
282 a county that has opted out under the provisions of this
283 subsection may choose to implement the provisions of this
284 section and sections 137.073, 138.060, and 138.100 as
285 enacted by house bill no. 1150 of the ninety-first general
286 assembly, second regular session, and section 137.073 as
287 modified by house committee substitute for senate substitute
288 for senate committee substitute for senate bill no. 960,
289 ninety-second general assembly, second regular session, for
290 the next year of general reassessment, by an affirmative
291 vote of the governing body prior to December thirty-first of
292 any year.

293 15. The governing body of any city of the third
294 classification with more than twenty-six thousand three
295 hundred but fewer than twenty-six thousand seven hundred
296 inhabitants located in any county that has exercised its
297 authority to opt out under subsection 14 of this section may
298 levy separate and differing tax rates for real and personal
299 property only if such city bills and collects its own
300 property taxes or satisfies the entire cost of the billing
301 and collection of such separate and differing tax rates.
302 Such separate and differing rates shall not exceed such
303 city's tax rate ceiling.

304 16. Any portion of real property that is available as
305 reserve for strip, surface, or coal mining for minerals for
306 purposes of excavation for future use or sale to others that
307 has not been bonded and permitted under chapter 444 shall be
308 assessed based upon how the real property is currently being
309 used. Any information provided to a county assessor, state
310 tax commission, state agency, or political subdivision
311 responsible for the administration of tax policies shall, in
312 the performance of its duties, make available all books,
313 records, and information requested, except such books,
314 records, and information as are by law declared confidential
315 in nature, including individually identifiable information
316 regarding a specific taxpayer or taxpayer's mine property.
317 For purposes of this subsection, "mine property" shall mean
318 all real property that is in use or readily available as a
319 reserve for strip, surface, or coal mining for minerals for
320 purposes of excavation for current or future use or sale to
321 others that has been bonded and permitted under chapter 444.

137.565. 1. Whenever ten or more voters residing in
2 or owners of land in any general or special road district in
3 any county in this state shall petition the county

4 commission of the county in which such district is located,
5 asking that such commission submit the question in such
6 district for the purpose of voting for or against the levy
7 of the tax provided for in Section 12(a) of Article X of the
8 Constitution of Missouri, it shall be the duty of the county
9 commission, upon the filing of such petition, to submit the
10 question. The petition so filed shall set out the duration
11 of the tax to be levied in a period of one, two, three, or
12 four years and the ballot to be used for voting shall
13 specify the number of years duration of the tax levy, but in
14 no event shall the duration of the tax levy be for a period
15 of more than four years. Such submission shall be made by
16 an order entered of record setting forth the date and the
17 rate of tax the commission will levy, which rate shall not
18 exceed thirty-five cents on the hundred dollars assessed
19 valuation on all taxable real and tangible personal property
20 in the district.

21 **2. The question shall be submitted as provided in**
22 **section 115.706.**

137.1040. 1. In addition to other levies authorized
2 by law, the county commission in counties not adopting an
3 alternative form of government and the proper administrative
4 body in counties adopting an alternative form of government,
5 or the governing body of any city, town, or village, in
6 their discretion may levy an additional tax, not to exceed
7 one quarter of one cent on each one hundred dollars assessed
8 valuation, on all taxable real property located within such
9 city, town, village, or county, all of such tax to be
10 collected and allocated to the city, town, village, or
11 county treasury, where it shall be known and designated as
12 the "Cemetery Maintenance Trust Fund" to be used for the

13 upkeep and maintenance of cemeteries located within such
14 city, town, village, or county.

15 2. To the extent necessary to comply with Article X,
16 Section 22(a) of the Missouri Constitution, for any city,
17 town, village, or county with a tax levy at or above the
18 limitations provided under Article X, Section 11(b), no
19 ordinance adopted under this section shall become effective
20 unless the county commission or proper administrative body
21 of the county, or governing body of the city, town, or
22 village submits to the voters of the city, town, village, or
23 county at a [state] general[, primary, or special] election
24 a proposal to authorize the imposition of a tax under this
25 section. The tax authorized under this section shall be
26 levied and collected in the same manner as other real
27 property taxes are levied and collected within the city,
28 town, village, or county. Such tax shall be in addition to
29 all other taxes imposed on real property, and shall be
30 stated separately from all other charges and taxes. Such
31 tax shall not become effective unless the county commission
32 or proper administrative body of the county or governing
33 body of the city, town, or village, by order or ordinance,
34 submits to the voters of the county a proposal to authorize
35 the city, town, village, or county to impose a tax under
36 this section on any day [available for such city, town,
37 village, or county to hold elections or at a special
38 election called for that purpose].

39 3. The ballot of submission for the tax authorized in
40 this section shall be [in substantially the following form:]
41 **submitted as provided in section 115.706.**

42 Shall _____ (insert the name of the city, town,
43 village, or county) impose a tax on all real

44 property situated in _____ (name of the city,
45 town, village, or county) at a rate of _____
46 (insert rate not to exceed one quarter of one cent
47 per one hundred dollars assessed valuation) for
48 the sole purpose of providing funds for the
49 maintenance, upkeep, and preservation of city,
50 town, village, or county cemeteries?

51 YES NO

52 If a majority of the votes cast on the question by the
53 qualified voters voting thereon are in favor of the
54 question, then the tax shall become effective on the first
55 day of the second calendar quarter immediately following
56 notification to the city, town, village, or county
57 collector. If a majority of the votes cast on the question
58 by the qualified voters voting thereon are opposed to the
59 question, then the tax shall not become effective unless and
60 until the question is resubmitted under this section to the
61 qualified voters and such question is approved by a majority
62 of the qualified voters voting on the question.

63 4. The tax imposed under this section shall be known
64 as the "Cemetery Maintenance Tax". Each city, town,
65 village, or county imposing a tax under this section shall
66 establish separate trust funds to be known as the "Cemetery
67 Maintenance Trust Fund". The city, town, village, or county
68 treasurer shall deposit the revenue derived from the tax
69 imposed under this section for cemetery purposes in the
70 city, town, village, or county cemetery maintenance trust
71 fund. The proceeds of such tax shall be appropriated by the
72 county commission or appropriate administrative body, or the
73 governing body of the city, town, or village exclusively for

74 the maintenance, upkeep, and preservation of cemeteries
75 located within the jurisdiction of such commission or body.

76 5. All applicable provisions in this chapter relating
77 to property tax shall apply to the collection of any tax
78 imposed under this section.

137.1050. 1. For the purposes of this section, the
2 following terms shall mean:

3 (1) "Eligible credit amount", the difference between
4 an eligible taxpayer's real property tax liability on such
5 taxpayer's homestead for a given tax year **from all political**
6 **subdivisions levying a real property tax**, minus the real
7 property tax liability on such homestead in the eligible
8 taxpayer's initial credit year;

9 (2) "Eligible taxpayer", a Missouri resident who:

10 (a) Is sixty-two years of age or older **as of January**
11 **first of the applicable tax year**;

12 (b) Is an owner of record of a homestead or has a
13 legal or equitable interest in such property as evidenced by
14 a **publicly recorded or a verified**, written instrument
15 **including, but not limited to, a trust document in which at**
16 **least one primary beneficiary is sixty-two years of age or**
17 **older**; and

18 (c) Is liable for the payment of real property taxes
19 on such homestead;

20 (3) "Homestead", real property actually occupied by an
21 eligible taxpayer as the primary residence. An eligible
22 taxpayer shall not claim more than one primary residence;

23 (4) "Initial credit year":

24 (a) In the case of a taxpayer that meets all
25 requirements of subdivision (2) of this subsection prior to
26 the year in which a credit is authorized pursuant to

27 subsection 2 of this section, the year in which such credit
28 is authorized;

29 (b) For all other taxpayers, the year in which the
30 taxpayer meets all requirements of subdivision (2) of this
31 subsection.

32 If in any tax year subsequent to the eligible taxpayer's
33 initial credit year the eligible taxpayer's real property
34 tax liability is lower than such liability in the initial
35 credit year, such tax year shall be considered the eligible
36 taxpayer's initial credit year for all subsequent tax
37 years. This provision shall not apply if an eligible
38 taxpayer's real property tax liability is lower than such
39 liability in the taxpayer's initial credit year solely due
40 to a reduction in a property tax levy made pursuant to
41 section 321.554.

42 2. (1) Any county authorized to impose a property tax
43 ~~may~~ shall grant a property tax credit to **all** eligible
44 taxpayers residing in such county **for certain increases to**
45 **such taxpayer's real property tax liability** in an amount
46 equal to the taxpayer's eligible credit amount, provided
47 that:

48 (a) Such county adopts an ordinance authorizing such
49 credit; or

50 (b) a. A petition in support of a referendum on such
51 a credit is signed by at least five percent of the
52 registered voters of such county voting in the last
53 gubernatorial election and the petition is delivered to the
54 governing body of the county, which shall subsequently hold
55 a referendum on such credit.

56 b. The ballot of submission for the question submitted
57 to the voters pursuant to paragraph (b) of this subdivision

58 shall be [in substantially the following form:] **submitted as**
59 **provided in section 115.706.**

60 [Shall the County of _____ exempt senior
61 citizens aged 62 and older from increases in
62 the property tax liability due on such senior
63 citizens' primary residence?]

64 YES NO]

65 If a majority of the votes cast on the proposal by the
66 qualified voters voting thereon are in favor of the
67 proposal, then the credit shall be in effect.

68 (2) An ordinance adopted pursuant to paragraph (a) of
69 subdivision (1) of this subsection shall not preclude such
70 ordinance from being amended or superseded by a petition
71 subsequently adopted pursuant to paragraph (b) of
72 subdivision (1) of this subsection.

73 3. (1) **In a county granting a real property tax**
74 credit pursuant to this section, **the county and each**
75 **political subdivision levying a real property tax on an**
76 **eligible taxpayer's homestead** shall apply **the county's or**
77 **political subdivision's proportional amount of** such credit
78 when calculating the eligible taxpayer's property tax
79 liability for the tax year. The **total** amount of the credit
80 **and the county's and each political subdivision's**
81 **proportional amount of the credit** shall be noted on the
82 statement of tax due sent to the eligible taxpayer by the
83 county collector. The county governing body **or political**
84 **subdivision's governing body** may adopt reasonable procedures
85 in order to carry out the purposes and intent of this
86 section, provided that **neither** the county **nor a political**
87 **subdivision** shall [not] adopt any procedure that limits the

88 definition or scope of eligible credit amount or eligible
89 taxpayer as defined in this section.

90 (2) If an eligible taxpayer makes new construction and
91 improvements to such eligible taxpayer's homestead, the real
92 property tax liability for the taxpayer's initial credit
93 year shall be increased to reflect the real property tax
94 liability attributable to such new construction and
95 improvements.

96 (3) If an eligible taxpayer's homestead is annexed
97 into a taxing jurisdiction to which such eligible taxpayer
98 did not owe real property tax in the eligible taxpayer's
99 initial credit year, then the real property tax liability
100 for the taxpayer's initial credit year shall be increased to
101 reflect the real property tax liability owed to the annexing
102 taxing jurisdiction.

103 4. For the purposes of calculating property tax levies
104 pursuant to section 137.073, the total amount of credits
105 authorized [by] in a county pursuant to this section shall
106 be considered tax revenue, as such term is defined in
107 section 137.073, actually received **by the political**
108 **subdivision levying such tax.**

109 5. [A county granting a tax credit pursuant to this
110 section shall notify each political subdivision within such
111 county of the total credit amount applicable to such
112 political subdivision by no later than November thirtieth of
113 each year] For purposes of this section, "real property tax"
114 includes, but is not limited to, the following levies on an
115 eligible taxpayer's homestead by a county or a political
116 subdivision within such county:

117 (1) A tax levy for debt service;

118 (2) A tax levy for operating purposes or operating
119 expenses;

120 **(3) A tax levy for capital improvements or capital**
121 **projects;**

122 **(4) A special assessment or special tax levy; and**

123 **(5) Any other real property tax levied for any purpose.**

124 **6. Nothing in this section shall be construed to**

125 **prevent an eligible taxpayer from appealing an assessment.**

137.1055. 1. For the purposes of this section, the
2 following terms shall mean:

3 (1) "County", a five percent county or a zero percent
4 county;

5 (2) "Five percent county":

6 (a) Any county with more than forty thousand but fewer
7 than fifty thousand inhabitants and with a county seat with
8 more than fourteen thousand but fewer than eighteen thousand
9 inhabitants;

10 (b) Any county with more than five thousand but fewer
11 than six thousand inhabitants and with a county seat with
12 fewer than nine hundred inhabitants;

13 (c) Any county with more than twenty-five thousand but
14 fewer than thirty thousand inhabitants and with a county
15 seat with more than eight thousand but fewer than twelve
16 thousand inhabitants;

17 (d) Any county with more than twelve thousand five
18 hundred but fewer than fourteen thousand inhabitants and
19 with a county seat with more than five thousand but fewer
20 than six thousand inhabitants;

21 (e) Any county with more than fifteen thousand seven
22 hundred but fewer than seventeen thousand six hundred
23 inhabitants and with a county seat with more than two
24 thousand but fewer than three thousand inhabitants;

25 (f) Any county with more than eight thousand but fewer
26 than eight thousand nine hundred inhabitants and with a

27 county seat with more than six hundred seventy but fewer
28 than seven hundred thirty inhabitants;

29 (g) Any county with more than fourteen thousand but
30 fewer than fifteen thousand seven hundred inhabitants and
31 with a county seat with more than five thousand five hundred
32 but fewer than eight thousand inhabitants;

33 (h) Any county with more than nine thousand nine
34 hundred but fewer than eleven thousand inhabitants and with
35 a county seat with more than one thousand five hundred but
36 fewer than two thousand five hundred inhabitants;

37 (i) Any county with more than twenty-five thousand but
38 fewer than thirty thousand inhabitants and with a county
39 seat with more than five hundred but fewer than two thousand
40 five hundred inhabitants;

41 (j) Any county with more than nine thousand nine
42 hundred but fewer than eleven thousand inhabitants and with
43 a county seat with more than three hundred but fewer than
44 six hundred inhabitants;

45 (k) Any county with more than seventeen thousand six
46 hundred but fewer than nineteen thousand inhabitants and
47 with a county seat with more than five thousand fifty but
48 fewer than seven thousand inhabitants;

49 (l) Any county with more than five thousand but fewer
50 than six thousand inhabitants and with a county seat with
51 more than nine hundred but fewer than one thousand six
52 hundred inhabitants;

53 (m) Any county with more than eight thousand but fewer
54 than eight thousand nine hundred inhabitants and with a
55 county seat with fewer than three hundred inhabitants;

56 (n) Any county with more than eight thousand but fewer
57 than eight thousand nine hundred inhabitants and with a

58 county seat with more than three thousand three hundred but
59 fewer than five thousand inhabitants;

60 (o) Any county with more than seven thousand but fewer
61 than eight thousand inhabitants and with a county seat with
62 fewer than four hundred eighty inhabitants;

63 (p) Any county with more than nineteen thousand but
64 fewer than twenty-two thousand inhabitants and with a county
65 seat with more than two thousand two hundred twenty but
66 fewer than two thousand five hundred inhabitants;

67 (q) Any county with more than eight thousand but fewer
68 than eight thousand nine hundred inhabitants and with a
69 county seat with more than one thousand three hundred but
70 fewer than two thousand inhabitants;

71 (r) Any county with more than eleven thousand but
72 fewer than twelve thousand five hundred inhabitants and with
73 a county seat with more than one thousand but fewer than two
74 thousand inhabitants;

75 (s) Any county with more than six thousand but fewer
76 than seven thousand inhabitants and with a county seat with
77 more than one thousand but fewer than one thousand eight
78 hundred inhabitants;

79 (t) Any county with more than eight thousand nine
80 hundred but fewer than nine thousand nine hundred
81 inhabitants and with a county seat with more than five
82 thousand but fewer than six thousand inhabitants;

83 (u) Any county with more than eight thousand but fewer
84 than eight thousand nine hundred inhabitants and with a
85 county seat with more than two thousand but fewer than three
86 thousand three hundred inhabitants;

87 (v) Any county with more than four thousand but fewer
88 than four thousand five hundred inhabitants and with a
89 county seat with more than eight hundred inhabitants;

90 (w) Any county with more than eleven thousand but
91 fewer than twelve thousand five hundred inhabitants and with
92 a county seat with more than one hundred but fewer than five
93 hundred inhabitants;

94 (x) Any county with more than fourteen thousand but
95 fewer than fifteen thousand seven hundred inhabitants and
96 with a county seat with more than eight thousand but fewer
97 than ten thousand inhabitants;

98 (y) Any county with more than two thousand but fewer
99 than three thousand six hundred inhabitants;

100 (z) Any county with more than nineteen thousand but
101 fewer than twenty-two thousand inhabitants and with a county
102 seat with more than ten thousand but fewer than thirteen
103 thousand inhabitants;

104 (aa) Any county with more than five thousand but fewer
105 than six thousand inhabitants and with a county seat with
106 more than one thousand six hundred but fewer than two
107 thousand six hundred inhabitants;

108 (bb) Any county with fewer than two thousand
109 inhabitants;

110 (cc) Any county with more than nineteen thousand but
111 fewer than twenty-two thousand inhabitants and with a county
112 seat with more than one thousand but fewer than two thousand
113 two hundred twenty inhabitants;

114 (dd) Any county with more than fourteen thousand but
115 fewer than fifteen thousand seven hundred inhabitants and
116 with a county seat with more than one thousand but fewer
117 than two thousand inhabitants;

118 (ee) Any county with more than fifteen thousand seven
119 hundred but fewer than seventeen thousand six hundred
120 inhabitants and with a county seat with more than three

121 thousand but fewer than three thousand six hundred
122 inhabitants;

123 (ff) Any county with more than nineteen thousand but
124 fewer than twenty-two thousand inhabitants and with a county
125 seat with more than eight thousand five hundred but fewer
126 than ten thousand inhabitants;

127 (gg) Any county with more than eight thousand but
128 fewer than eight thousand nine hundred inhabitants and with
129 a county seat with more than six hundred but fewer than six
130 hundred seventy inhabitants;

131 (hh) Any county with more than forty thousand but
132 fewer than fifty thousand inhabitants and with a county seat
133 with more than twenty-one thousand but fewer than thirty-one
134 thousand inhabitants;

135 (ii) Any county with more than thirty thousand but
136 fewer than thirty-five thousand inhabitants and with a
137 county seat with more than nine thousand but fewer than
138 thirteen thousand inhabitants;

139 (jj) Any county with more than eight thousand nine
140 hundred but fewer than nine thousand nine hundred
141 inhabitants and with a county seat with fewer than one
142 thousand inhabitants;

143 (kk) Any county with more than nineteen thousand but
144 fewer than twenty-two thousand inhabitants and with a county
145 seat with more than six thousand but fewer than eight
146 thousand five hundred inhabitants;

147 (ll) Any county with more than fifteen thousand seven
148 hundred but fewer than seventeen thousand six hundred
149 inhabitants and with a county seat with more than seven
150 thousand but fewer than nine thousand inhabitants;

151 (mm) Any county with more than twenty-two thousand but
152 fewer than twenty-five thousand inhabitants and with a

153 county seat with more than twelve thousand five hundred but
154 fewer than sixteen thousand inhabitants;

155 (nn) Any county with more than thirty thousand but
156 fewer than thirty-five thousand inhabitants and with a
157 county seat with more than three thousand eight hundred but
158 fewer than six thousand inhabitants;

159 (oo) Any county with more than twenty-two thousand but
160 fewer than twenty-five thousand inhabitants and with a
161 county seat with more than five thousand but fewer than
162 eight thousand inhabitants;

163 (pp) Any county with more than twenty-two thousand but
164 fewer than twenty-five thousand inhabitants and with a
165 county seat with more than one thousand four hundred but
166 fewer than one thousand nine hundred inhabitants;

167 (qq) Any county with more than sixty thousand but
168 fewer than seventy thousand inhabitants;

169 (rr) Any county with more than seventeen thousand six
170 hundred but fewer than nineteen thousand inhabitants and
171 with a county seat with more than four thousand but fewer
172 than five thousand fifty inhabitants;

173 (ss) Any county with more than twenty-two thousand but
174 fewer than twenty-five thousand inhabitants and with a
175 county seat with more than two thousand three hundred but
176 fewer than four thousand inhabitants;

177 (tt) Any county with more than one hundred thousand
178 but fewer than one hundred twenty thousand inhabitants and
179 with a county seat with more than four thousand but fewer
180 than six thousand inhabitants;

181 (uu) Any county with more than eighty thousand but
182 fewer than one hundred thousand inhabitants and with a
183 county seat with more than seventy thousand but fewer than
184 eighty thousand inhabitants;

185 (vv) Any county with more than twenty-five thousand
186 but fewer than thirty thousand inhabitants and with a county
187 seat with more than fourteen thousand but fewer than twenty
188 thousand inhabitants;

189 (ww) Any county with more than twenty-two thousand but
190 fewer than twenty-five thousand inhabitants and with a
191 county seat with more than nine thousand but fewer than
192 twelve thousand five hundred inhabitants;

193 (xx) Any county with more than six thousand but fewer
194 than seven thousand inhabitants and with a county seat with
195 more than one thousand eight hundred but fewer than two
196 thousand five hundred inhabitants;

197 (yy) Any county with more than three thousand six
198 hundred but fewer than four thousand inhabitants;

199 (zz) Any county with more than nine thousand nine
200 hundred but fewer than eleven thousand inhabitants and with
201 a county seat with fewer than two hundred inhabitants;

202 (aaa) Any county with more than fourteen thousand but
203 fewer than fifteen thousand seven hundred inhabitants and
204 with a county seat with more than four thousand nine hundred
205 but fewer than five thousand five hundred inhabitants;

206 (bbb) Any county with more than twenty-five thousand
207 but fewer than thirty thousand inhabitants and with a county
208 seat with more than two thousand five hundred but fewer than
209 six thousand inhabitants;

210 (ccc) Any county with more than eight thousand but
211 fewer than eight thousand nine hundred inhabitants and with
212 a county seat with more than eight hundred but fewer than
213 one thousand three hundred inhabitants;

214 (ddd) Any county with more than four thousand five
215 hundred but fewer than five thousand inhabitants and with a

216 county seat with more than one thousand seven hundred thirty-
217 three inhabitants;

218 (eee) Any county with more than nine thousand nine
219 hundred but fewer than eleven thousand inhabitants and with
220 a county seat with more than six hundred but fewer than one
221 thousand inhabitants;

222 (fff) Any county with more than twenty-two thousand
223 but fewer than twenty-five thousand inhabitants and with a
224 county seat with more than nine hundred but fewer than one
225 thousand four hundred inhabitants;

226 (ggg) Any county with more than four thousand but
227 fewer than four thousand five hundred inhabitants and with a
228 county seat with fewer than eight hundred inhabitants;

229 (hhh) Any county with more than four thousand five
230 hundred but fewer than five thousand inhabitants and with a
231 county seat with fewer than one thousand seven hundred
232 thirty-three inhabitants;

233 (iii) Any county with more than six thousand but fewer
234 than seven thousand inhabitants and with a county seat with
235 more than four hundred but fewer than one thousand
236 inhabitants;

237 (jjj) Any county with more than one hundred twenty
238 thousand but fewer than one hundred fifty thousand
239 inhabitants;

240 (kkk) Any county with more than fifty thousand but
241 fewer than sixty thousand inhabitants and with a county seat
242 with more than ten thousand but fewer than twelve thousand
243 six hundred inhabitants;

244 (lll) Any county with more than nine thousand nine
245 hundred but fewer than eleven thousand inhabitants and with
246 a county seat with more than one thousand but fewer than one
247 thousand five hundred inhabitants;

248 (mmm) Any county with more than eighty thousand but
249 fewer than one hundred thousand inhabitants and with a
250 county seat with more than thirteen thousand but fewer than
251 seventeen thousand inhabitants;

252 (nnn) Any county with more than eight thousand nine
253 hundred but fewer than nine thousand nine hundred
254 inhabitants and with a county seat with more than one
255 thousand but fewer than two thousand inhabitants;

256 (ooo) Any county with more than twelve thousand five
257 hundred but fewer than fourteen thousand inhabitants and
258 with a county seat with more than four thousand but fewer
259 than five thousand inhabitants;

260 (ppp) Any county with more than seventeen thousand six
261 hundred but fewer than nineteen thousand inhabitants and
262 with a county seat with more than eight thousand but fewer
263 than ten thousand inhabitants;

264 (qqq) Any county with more than six thousand but fewer
265 than seven thousand inhabitants and with a county seat with
266 fewer than three hundred inhabitants;

267 (rrr) Any county with more than thirty-five thousand
268 but fewer than forty thousand inhabitants and with a county
269 seat with more than five hundred but fewer than two thousand
270 inhabitants;

271 (sss) Any county with more than fifteen thousand seven
272 hundred but fewer than seventeen thousand six hundred
273 inhabitants and with a county seat with more than four
274 thousand two hundred ten but fewer than six thousand
275 inhabitants;

276 (ttt) Any county with more than forty thousand but
277 fewer than fifty thousand inhabitants and with a county seat
278 with more than ten thousand but fewer than fourteen thousand
279 inhabitants;

280 (uuu) Any county with more than fifty thousand but
281 fewer than sixty thousand inhabitants and with a county seat
282 with more than twelve thousand six hundred but fewer than
283 fifteen thousand inhabitants;

284 (vvv) Any county with more than eleven thousand but
285 fewer than twelve thousand five hundred inhabitants and with
286 a county seat with more than two thousand but fewer than two
287 thousand eight hundred fifty inhabitants;

(www) Any county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than three thousand six hundred but fewer than four thousand two hundred ten inhabitants;

312 initial credit year, provided that, for five percent
313 counties, such increase shall not be considered for the
314 purposes of calculating the allowable increase in an
315 eligible taxpayer's real property tax liability as provided
316 in this subdivision;

317 (4) "Eligible taxpayer", a Missouri resident who:

318 (a) Is an owner of record of a homestead or has a
319 legal or equitable interest in such property as evidenced by
320 a written instrument; and

321 (b) Is liable for the payment of real property taxes
322 on such homestead;

323 (5) "Homestead", real property actually occupied by an
324 eligible taxpayer as the primary residence. An eligible
325 taxpayer shall not claim more than one primary residence;

326 (6) "Initial credit year", the 2024 tax year.

327 If in any tax year subsequent to the eligible taxpayer's
328 initial credit year the eligible taxpayer's real property
329 tax liability is lower than such liability in the initial
330 credit year, such tax year shall be considered the eligible
331 taxpayer's initial credit year for all subsequent tax years;

332 (7) "Zero percent county":

333 (a) Any county with more than one hundred thousand but
334 fewer than one hundred twenty thousand inhabitants and with
335 a county seat with more than nine thousand but fewer than
336 eleven thousand inhabitants;

337 (b) Any county with more than fifty thousand but fewer
338 than sixty thousand inhabitants and with a county seat with
339 more than seventeen thousand but fewer than twenty-one
340 thousand inhabitants;

341 (c) Any county with more than one hundred thousand but
342 fewer than one hundred twenty thousand inhabitants and with

343 a county seat with more than twelve thousand but fewer than
344 fourteen thousand inhabitants;

345 (d) Any county with more than fourteen thousand but
346 fewer than fifteen thousand seven hundred inhabitants and
347 with a county seat with more than two thousand but fewer
348 than three thousand inhabitants;

349 (e) Any county with more than twelve thousand five
350 hundred but fewer than fourteen thousand inhabitants and
351 with a county seat with more than one thousand but fewer
352 than two thousand inhabitants;

353 (f) Any county with more than thirty-five thousand but
354 fewer than forty thousand inhabitants and with a county seat
355 with more than eight thousand but fewer than ten thousand
356 inhabitants;

357 (g) Any county with more than two hundred thousand but
358 fewer than two hundred thirty thousand inhabitants;

359 (h) Any county with more than eleven thousand but
360 fewer than twelve thousand five hundred inhabitants and with
361 a county seat with more than two thousand eight hundred
362 fifty but fewer than four thousand inhabitants;

363 (i) Any county with more than thirty-five thousand but
364 fewer than forty thousand inhabitants and with a county seat
365 with more than ten thousand but fewer than fourteen thousand
366 inhabitants;

367 (j) Any county with more than eight thousand but fewer
368 than eight thousand nine hundred inhabitants and with a
369 county seat with more than seven hundred thirty but fewer
370 than eight hundred inhabitants;

371 (k) Any county with more than seven thousand but fewer
372 than eight thousand inhabitants and with a county seat with
373 more than four hundred eighty but fewer than one thousand
374 inhabitants;

375 (1) Any county with more than thirty thousand but
376 fewer than thirty-five thousand inhabitants and with a
377 county seat with more than two hundred but fewer than nine
378 hundred inhabitants;

379 (m) Any county with more than fifty thousand but fewer
380 than sixty thousand inhabitants and with a county seat with
381 more than one thousand but fewer than four thousand
382 inhabitants;

383 (n) Any county with more than twenty-two thousand but
384 fewer than twenty-five thousand inhabitants and with a
385 county seat with more than one thousand nine hundred but
386 fewer than two thousand three hundred inhabitants;

387 (o) Any county with more than thirty thousand but
388 fewer than thirty-five thousand inhabitants and with a
389 county seat with more than two thousand but fewer than three
390 thousand eight hundred inhabitants;

(p) Any county with more than eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than twenty thousand but fewer than twenty-five thousand inhabitants;

395 (q) Any county with more than thirty-five thousand but
396 fewer than forty thousand inhabitants and with a county seat
397 with more than two thousand but fewer than five thousand
398 inhabitants:

399 (r) Any county with more than twenty-two thousand but
400 fewer than twenty-five thousand inhabitants and with a
401 county seat with more than five hundred but fewer than nine
402 hundred inhabitants:

403 (s) Any county with more than four hundred thousand
404 but fewer than five hundred thousand inhabitants;

405 (t) Any county with more than eleven thousand but
406 fewer than twelve thousand five hundred inhabitants and with

407 a county seat with more than four thousand but fewer than
408 five thousand inhabitants;

409 (u) Any county with more than seven thousand but fewer
410 than eight thousand inhabitants and with a county seat with
411 more than one thousand but fewer than two thousand
412 inhabitants;

413 (v) Any county with more than thirty-five thousand but
414 fewer than forty thousand inhabitants and with a county seat
415 with more than five thousand but fewer than eight thousand
416 inhabitants.

417 2. By no later than the municipal election in April
418 2026, a county shall place on the ballot a question of
419 whether to grant a property tax credit pursuant to this
420 section to eligible taxpayers residing in such county in an
421 amount equal to the taxpayer's eligible credit amount. If a
422 majority of the votes cast on the proposal by the qualified
423 voters voting thereon are in favor of the proposal, then the
424 credit shall be in effect and the county shall grant such
425 property tax credit to eligible taxpayers residing in such
426 county in an amount equal to the taxpayer's eligible credit
427 amount.

428 3. (1) A county granting a credit pursuant to this
429 section shall apply such credit when calculating the
430 eligible taxpayer's property tax liability for the tax
431 year. The amount of the credit shall be noted on the
432 statement of tax due sent to the eligible taxpayer by the
433 county collector. The county governing body may adopt
434 reasonable procedures in order to carry out the purposes and
435 intent of this section, provided that the county shall not
436 adopt any procedure that limits the definition or scope of
437 eligible credit amount or eligible taxpayer as defined in
438 this section.

439 (2) If an eligible taxpayer makes new construction and
440 improvements to such eligible taxpayer's homestead, the real
441 property tax liability for the taxpayer's initial credit
442 year shall be increased to reflect the real property tax
443 liability attributable to such new construction and
444 improvements.

452 4. For the purposes of calculating property tax levies
453 pursuant to section 137.073, the total amount of credits
454 authorized by a county pursuant to this section shall be
455 considered tax revenue, as such term is defined in section
456 137.073, actually received.

457 5. A county granting a tax credit pursuant to this
458 section shall notify each political subdivision within such
459 county of the total credit amount applicable to such
460 political subdivision by no later than November thirtieth of
461 each year.

462 6. No taxpayer shall be authorized to claim a property
463 tax credit pursuant to this section and section 137.1050 for
464 the same homestead.

139.035. 1. As used in this section, the following

2 terms mean:

3 (1) "Motor vehicle", the same meaning as such term is
4 defined under section 301.010;

5 (2) "Taxing entity", any county or city not within a
6 county within this state that levies and collects personal
7 property taxes on motor vehicles;

8 (3) "Taxpayer", an individual or a business entity
9 subject to personal property tax on the totaled motor
10 vehicle;

11 (4) "Taled motor vehicle", a motor vehicle
12 considered to be a total loss due to damage that is so
13 severe that it cannot be repaired safely, the total cost of
14 repair or salvage equals or exceeds the vehicle's actual
15 cash value, or a finding by an insurance company declaring
16 the motor vehicle to be a total loss. The term "taled
17 motor vehicle" includes motorcycles owned by individual
18 taxpayers and motor vehicles primarily for business use, as
19 such term is defined under section 301.010, owned by a
20 business taxpayer;

21 (5) "Taled motor vehicle personal property tax
22 proration program", a program established under the
23 provisions of this section.

24 2. Any taxing entity may establish a totaled motor
25 vehicle personal property tax proration program in
26 accordance with this section that allows a taxpayer
27 qualifying under the provisions of this section and any
28 additional requirements established by the taxing entity to
29 receive a prorated property tax credit during the tax year
30 to reduce the total personal property tax owed on a totaled
31 motor vehicle and to be claimed against the amount of
32 personal property tax due and owing at the end of the same
33 tax year by such taxpayer.

34 3. The prorated property tax credit amount shall apply
35 to the total of all personal property taxes due and owing on

36 the totaled motor vehicle, and shall reduce all taxes by an
37 equally distributed pro rata amount.

38 4. The prorated property tax credit, which shall be
39 prorated on a monthly basis, is to be determined by a ratio,
40 the numerator of which shall be the number of full months
41 from the date of disposition of the totaled motor vehicle
42 continuing through the close of the tax year, and the
43 denominator of which shall be twelve. The prorated property
44 tax credit is nonrefundable but may reduce a taxpayer's
45 liability down to zero.

46 5. A taxpayer may apply for such program if:

47 (1) Such taxpayer's totaled motor vehicle was owned,
48 registered, and titled under the taxpayer's name, or in the
49 case of a business taxpayer, the name of the business,
50 authorized agent, or other verifiable entity associated with
51 the business taxpayer, as of January first of the tax year
52 in which the motor vehicle was totaled and at the time of
53 the incident that totaled the taxpayer's motor vehicle in
54 the same tax year;

55 (2) The totaled motor vehicle was included on the
56 local taxing entity's tax roll for the tax year in which the
57 motor vehicle was totaled and such taxpayer is liable for
58 the payment of personal property taxes on the totaled motor
59 vehicle for such tax year;

60 (3) Such taxpayer was, as of the date of application,
61 up-to-date on all state and local taxes and fees owed on
62 such totaled motor vehicle; and

63 (4) As of the date of application for participation in
64 the program, the title on the totaled motor vehicle has been
65 transferred to the insurance company or other entity due to
66 the totaled nature of the vehicle and is no longer titled or
67 registered to the taxpayer nor in the taxpayer's possession.

68 6. If a taxpayer participating in a program
69 established under this section purchases a replacement
70 vehicle during the same tax year that the taxpayer's motor
71 vehicle was totaled and the taxpayer received a prorated
72 property tax credit for such totaled motor vehicle, such
73 replacement vehicle shall not be included in the tax rolls
74 for that tax year to offset the property tax liability.
75 Taxation of such replacement vehicle shall follow the
76 statutory assessment standards as provided by general law
77 and the applicable taxing entity if such replacement vehicle
78 is owned by such taxpayer as of January first of the
79 following tax year.

80 7. If a taxpayer participating in a program
81 established under this section repurchases the same totaled
82 motor vehicle from the insurance company or other entity by
83 way of a salvage certificate of title, as that term is
84 defined in section 301.217, and the taxpayer operates or
85 maintains the salvaged motor vehicle in the taxpayer's
86 possession, taxation of such salvaged motor vehicle shall
87 follow the statutory assessment standards as provided by
88 general law. Such salvaged motor vehicle shall not benefit
89 from the prorated property tax credit established in this
90 section.

91 8. A totaled motor vehicle personal property tax
92 proration program shall be created upon the adoption of an
93 ordinance by the governing body of such taxing entity. Such
94 ordinance shall be in accordance with the provisions of this
95 section and shall include, but not be limited to, the
96 following:

97 (1) Procedures and deadlines for application and
98 participation in such program and any required documentation
99 to sufficiently prove eligibility necessary for such

100 program, such as documents ascertaining proof of the totaled
101 motor vehicle's total loss value, copies of valuation
102 reports, insurance total loss documentation or total loss
103 letter, verification of the transfer of title of the totaled
104 motor vehicle, signed copy of title, certified letter of
105 transfer, or other such documentation necessary to
106 substantiate the taxpayer's eligibility;

107 (2) Procedures for verification and record keeping of
108 the prorated property tax credit amount and the total amount
109 by which the personal property tax owed has been modified
110 for each taxpayer participating in the program;

111 (3) Creation of a form for taxpayers participating in
112 the program that may be submitted in person, by mail, or
113 electronically on a taxing entity's website;

114 (4) Procedures for the crediting of the amount of a
115 taxpayer's prorated property tax credit toward such
116 taxpayer's personal property taxes; and

117 (5) Any other provisions that such taxing entity deems
118 reasonable and necessary for the implementation and
119 operation of such program.

120 9. A taxing entity may by ordinance promulgate rules,
121 establish procedures, and provide additional standards of
122 eligibility for a program adopted under this section.

123 10. Any taxing entity that establishes a totaled motor
124 vehicle personal property tax proration program under the
125 provisions of this section shall make information regarding
126 such program available to the taxpayers of the taxing entity.

127 11. Participation in this program and proration of
128 personal property taxes received under such program by any
129 qualified taxpayer as a prorated property tax credit toward
130 any portion of such taxpayer's personal property taxes shall

131 **not affect the taxpayer's right to protest the amount of**
132 **such tax payments under applicable provisions of law.**

139.053. 1. The governing body of any county[,
2 excluding township counties,] may by ordinance or order
3 provide for the payment of all or any part of current real
4 and personal property taxes which are owed, at the option of
5 the taxpayer, on an annual, semiannual or quarterly basis at
6 such times as determined by such governing body.

7 2. The ordinance shall provide the method by which the
8 amount of property taxes owed for the current tax year in
9 which the payments are to be made shall be estimated. The
10 collector shall submit to the governing body the procedures
11 by which taxes will be collected pursuant to the ordinance
12 or order. The estimate shall be based on the previous tax
13 year's liability. A taxpayer's payment schedule shall be
14 based on the estimate divided by the number of pay periods
15 in which payments are to be made. The taxpayer shall at the
16 end of the tax year pay any amounts owed in excess of the
17 estimate for such year. The county shall at the end of the
18 tax year refund to the taxpayer any amounts paid in excess
19 of the property tax owed for such year. No interest shall
20 be paid by the county on excess amounts owed to the
21 taxpayer. Any refund paid the taxpayer pursuant to this
22 subsection shall be an amount paid by the county only once
23 in a calendar year.

24 3. If a taxpayer fails to make an installment payment
25 of a portion of the real or personal property taxes owed to
26 the county, then such county may charge the taxpayer
27 interest on the amount of property taxes still owed for that
28 year.

29 4. Any governing body enacting the ordinance or order
30 specified in this section shall first agree to provide the

31 county collector with reasonable and necessary funds to
32 implement the ordinance or order.

33 5. Subsection 1 of this section shall not apply to
34 payment for real property taxes by financial institutions,
35 as defined in section 381.410, who pay tax obligations which
36 they service from escrow accounts, as defined in Title 24,
37 Part 3500, Section 17, Code of Federal Regulation, as
38 amended.

162.441. 1. If any school district desires to be
2 attached to a community college district organized under
3 sections 178.770 to 178.890 or to one or more adjacent seven-
4 director school districts for school purposes, upon the
5 receipt of a petition setting forth such fact, signed either
6 by voters of the district equal in number to ten percent of
7 those voting in the last school election at which school
8 board members were elected or by a majority of the voters of
9 the district, whichever is the lesser, the school board of
10 the district desiring to be so attached shall submit the
11 question to the voters **[at a November election] as provided**
12 **in subsection 1 of section 115.706.**

13 2. As an alternative to the procedure in subsection 1
14 of this section, a seven-director district may, by a
15 majority vote of its board of education, propose a plan to
16 the voters of the district **[at a November election] as**
17 **provided in subsection 1 of section 115.706** to attach the
18 district to one or more adjacent seven-director districts
19 and call an election upon the question of such plan.

20 3. As an alternative to the procedures in subsection 1
21 or 2 of this section, a community college district organized
22 under sections 178.770 to 178.890 may, by a majority vote of
23 its board of trustees, propose a plan to the voters of the
24 school district **[at a November election] as provided in**

25 **subsection 1 of section 115.706** to attach the school
26 district to the community college district, levy the tax
27 rate applicable to the community college district at the
28 time of the vote of the board of trustees, and call an
29 election upon the question of such plan. The community
30 college proposing the annexation shall appear at a public
31 meeting of the school district to which the annexation is
32 being proposed to present the annexation proposal. The
33 school board shall invite the community college to make this
34 presentation at a regularly scheduled meeting no more than
35 one hundred twenty days prior and no less than thirty days
36 prior to the election to present the annexation proposal.
37 The tax rate applicable to the community college district
38 shall not be levied as to the school district until the
39 proposal by the board of trustees of the community college
40 district has been approved by a majority vote of the voters
41 of the school district at the election called for that
42 purpose. The community college district shall be
43 responsible for the costs associated with the election.

44 4. A plat of the proposed changes to all affected
45 districts shall be published and posted with the notice of
46 election.

47 5. The question shall be submitted [in substantially
48 the following form:] **as provided in section 115.706.**

49 [Shall the _____ school district become a part
50 of and be annexed to the _____ community
51 college district effective the _____ day of
52 _____, _____? If this proposition is approved,
53 the overall tax levy in the school district will
54 increase by the community college tax levy of
55 \$_____ per \$100 of assessed valuation and all
56 residents of the school district will be

57 eligible for reduced community college tuition
58 at the in-district rate.]

59 6. If a majority of the votes cast in the district
60 proposing annexation favor annexation, the secretary shall
61 certify the fact, with a copy of the record, to the board of
62 the district and to the boards of the districts to which
63 annexation is proposed; whereupon the boards of the seven-
64 director districts to which annexation is proposed shall
65 meet to consider the advisability of receiving the district
66 or a portion thereof, and if a majority of all the members
67 of each board favor annexation, the boundary lines of the
68 seven-director school districts from the effective date
69 shall be changed to include the district, and the board
70 shall immediately notify the secretary of the district which
71 has been annexed of its action.

72 7. Upon the effective date of the annexation, all
73 indebtedness, property and money on hand belonging thereto
74 shall immediately pass to the seven-director school
75 district. If the district is annexed to more than one
76 district, the provisions of sections 162.031 and 162.041
77 shall apply.

162.840. The question shall be submitted [in
2 substantially the following form:] **as provided in section
3 115.706.**

4 [Shall there be organized a special school
5 district comprising the school districts of
6 _____ (described by school district name and/or
7 number), state of Missouri, for vocational
8 education and for the education and training of
9 handicapped and severely handicapped children,
10 embracing the entire area of these school
11 districts, having the power to impose a property

12 tax not to exceed the annual rate of twenty-five
13 cents on each hundred dollars assessed
14 valuation, and any additional tax that is
15 approved hereafter by vote thereon, and to be
16 known as "The Special School District of
17 _____," as prayed for by a petition filed with
18 state board of education on the _____ day of
19 _____, 20_____?]

163.021. 1. A school district shall receive state aid
2 for its education program only if it:

3 (1) Provides for at least a minimum school term as
4 provided in section 171.031. When the aggregate hours lost
5 in a term due to inclement weather decreases the total hours
6 of the school term below the required minimum number of
7 hours by more than twelve hours for all-day students or six
8 hours for one-half-day kindergarten students, all such hours
9 below the minimum must be made up as provided in section
10 171.033;

11 (2) Maintains adequate and accurate records of
12 attendance, personnel and finances, as required by the state
13 board of education, which shall include the preparation of a
14 financial statement which shall be submitted to the state
15 board of education the same as required by the provisions of
16 section 165.111 for districts;

17 (3) Levies an operating levy for school purposes of
18 not less than one dollar and twenty-five cents after all
19 adjustments and reductions on each one hundred dollars
20 assessed valuation of the district; and

21 (4) Computes average daily attendance as defined in
22 subdivision (2) of section 163.011 as modified by section
23 171.031. Whenever there has existed within the district an
24 infectious disease, contagion, epidemic, plague or similar

25 condition whereby the school attendance is substantially
26 reduced for an extended period in any school year, the
27 apportionment of school funds and all other distribution of
28 school moneys shall be made on the basis of the school year
29 next preceding the year in which such condition existed.

30 2. (1) For the 2006-07 school year and thereafter, no
31 school district shall receive more state aid, as calculated
32 under subsections 1 and 2 of section 163.031, for its
33 education program, exclusive of categorical add-ons, than it
34 received per weighted average daily attendance for the
35 school year 2005-06 from the foundation formula, line 14,
36 gifted, remedial reading, exceptional pupil aid, fair share,
37 and free textbook payment amounts, unless it has an
38 operating levy for school purposes, as determined pursuant
39 to section 163.011, of not less than:

40 (a) **For school years ending on or before June 30,**
41 **2026**, two dollars and seventy-five cents after all
42 adjustments and reductions; and

43 (b) **For the 2026-27 school year and all subsequent**
44 **school years, one dollar and fifty cents after all**
45 **adjustments and reductions.**

46 (2) Any district which is required, pursuant to
47 Article X, Section 22 of the Missouri Constitution, to
48 reduce its operating levy below the minimum tax rate
49 otherwise required under this subsection shall not be
50 construed to be in violation of this subsection for making
51 such tax rate reduction.

52 (3) Pursuant to Section 10(c) of Article X of the
53 state constitution, a school district may levy the operating
54 levy for school purposes required by this subsection less
55 all adjustments required pursuant to Article X, Section 22
56 of the Missouri Constitution if such rate does not exceed

57 the highest tax rate in effect subsequent to the 1980 tax
58 year.

59 (4) Nothing in this section shall be construed to mean
60 that a school district is guaranteed to receive an amount
61 not less than the amount the school district received per
62 eligible pupil for the school year 1990-91.

63 (5) The provisions of this subsection shall not apply
64 to any school district located in a county of the second
65 classification which has a nuclear power plant located in
66 such district or to any school district located in a county
67 of the third classification which has an electric power
68 generation unit with a rated generating capacity of more
69 than one hundred fifty megawatts which is owned or operated
70 or both by a rural electric cooperative except that such
71 school districts may levy for current school purposes and
72 capital projects an operating levy not to exceed two dollars
73 and seventy-five cents less all adjustments required
74 pursuant to Article X, Section 22 of the Missouri
75 Constitution.

76 3. No school district shall receive more state aid, as
77 calculated in section 163.031, for its education program,
78 exclusive of categorical add-ons, than it received per
79 eligible pupil for the school year 1993-94, if the state
80 board of education determines that the district was not in
81 compliance in the preceding school year with the
82 requirements of section 163.172, until such time as the
83 board determines that the district is again in compliance
84 with the requirements of section 163.172.

85 4. No school district shall receive state aid,
86 pursuant to section 163.031, if such district was not in
87 compliance, during the preceding school year, with the
88 requirement, established pursuant to section 160.530 to

89 allocate revenue to the professional development committee
90 of the district.

91 5. No school district shall receive more state aid, as
92 calculated in subsections 1 and 2 of section 163.031, for
93 its education program, exclusive of categorical add-ons,
94 than it received per weighted average daily attendance for
95 the school year 2005-06 from the foundation formula, line
96 14, gifted, remedial reading, exceptional pupil aid, fair
97 share, and free textbook payment amounts, if the district
98 did not comply in the preceding school year with the
99 requirements of subsection 5 of section 163.031.

100 6. Any school district that levies an operating levy
101 for school purposes that is less than the performance levy,
102 as such term is defined in section 163.011, shall provide
103 written notice to the department of elementary and secondary
104 education asserting that the district is providing an
105 adequate education to the students of such district. If a
106 school district asserts that it is not providing an adequate
107 education to its students, such inadequacy shall be deemed
108 to be a result of insufficient local effort. The provisions
109 of this subsection shall not apply to any special district
110 established under sections 162.815 to 162.940.

164.021. 1. Whenever it becomes necessary, in the
2 judgment of the school board of any school district in the
3 state, to increase the tax rate beyond the rate authorized
4 by the constitution for district purposes without voter
5 approval plus the last tax rate approved by the voters for
6 school purposes, or when voters of the district equal in
7 number to ten percent or more of the number of votes cast
8 for the member of the school board receiving the greatest
9 number of votes cast at the last school election in the
10 district wherein board members were elected, petition the

11 board, in writing, for an increase in the tax rate, the
12 board shall determine the rate of taxation necessary to be
13 levied in excess of the existing rate and submit the
14 proposition as to whether the rate of taxation shall be
15 increased by the board to the voters of the district. The
16 proposal may be submitted [at an election] **as provided in**
17 **section 115.706.**

18 2. If the necessary majority of the voters voting
19 thereon, as required by Article X, Section 11(c), of the
20 Constitution, favor the proposed increase, the result of
21 vote, including the rate of taxation so voted, shall be
22 certified by the clerk of the district to the clerk of the
23 commission of the proper county or counties, who, on receipt
24 thereof, shall assess the amount so certified, effective as
25 of September twentieth next following, against all taxable
26 property of the school district as provided by law. In
27 metropolitan districts the certification shall be made by
28 the secretary of the board as required by law.

164.151. 1. The questions on bond issues in all
2 districts shall be submitted [in substantially the following
3 form:] **as provided in section 115.706.**

4 [Shall the _____ board of education borrow
5 money in the amount of _____ dollars for the
6 purpose of _____ and issue bonds for the
7 payment thereof resulting in an estimated
8 increase to the debt service property tax levy
9 of _____ (amount of estimated increase) per one
10 hundred dollars of assessed valuation? If this
11 proposition is approved, the adjusted debt
12 service levy of the school district is estimated
13 to increase from _____ (amount of current
14 school district levy) to _____ (estimated

adjusted debt service levy) per one hundred dollars assessed valuation of real and personal property.]

18 2. If the constitutionally required number of the
19 votes cast are for the loan, the board may, subject to the
20 restrictions of section 164.161, borrow money in the name of
21 the district, to the amount and for the purpose specified in
22 the notices aforesaid, and issue bonds of the district for
23 the payment thereof.

167.231. 1. Within all school districts except
2 metropolitan districts the board of education shall provide
3 transportation to and from school for all pupils living more
4 than three and one-half miles from school and may provide
5 transportation for all pupils. State aid for transportation
6 shall be paid as provided in section 163.161 only on the
7 basis of the cost of pupil transportation for those pupils
8 living one mile or more from school, including
9 transportation provided to and from publicly operated
10 university laboratory schools. The board of education may
11 provide transportation for pupils living less than one mile
12 from school at the expense of the district and may prescribe
13 reasonable rules and regulations as to eligibility of pupils
14 for transportation, and, notwithstanding any other provision
15 of law, no such district shall be subject to an
16 administrative penalty when the district demonstrates
17 pursuant to rule established by the state board of education
18 that such students are required to cross a state highway or
19 county arterial in the absence of sidewalks, traffic
20 signals, or a crossing guard and that no existing bus stop
21 location has been changed to permit a district to evade such
22 penalty. If no increase in the tax levy of the school
23 district is required to provide transportation for pupils

24 living less than one mile from the school, the board may
25 transport said pupils. If an increase in the tax levy of
26 the school district is required to provide transportation
27 for pupils living less than one mile from school, the board
28 shall submit the question at a public election. If a two-
29 thirds majority of the voters voting on the question at the
30 election are in favor of providing the transportation, the
31 board shall arrange and provide therefor.

32 2. The proposal and the ballots [may] **shall** be [in
33 substantially the following form:] **submitted as provided in
34 section 115.706.**

35 [Shall the board of education of the _____ school
36 district provide transportation at the expense of
37 the district for pupils living less than one mile
38 from school and be authorized to levy an
39 additional tax of _____ cents on the one hundred
40 dollars assessed valuation to provide funds to pay
41 for such transportation service?]

42 YES NO

43 (If you are in favor of the proposition (or
44 question), place an X in the box opposite "YES".
45 If you are opposed to the proposition (or
46 question), place an X in the box opposite "NO".)]

47 3. The board of education of any school district may
48 provide transportation to and from school for any public
49 school pupil not otherwise eligible for transportation under
50 the provisions of state law, and may prescribe reasonable
51 rules and regulations as to eligibility for transportation,
52 if the parents or guardian of the pupil agree in writing to
53 pay the actual cost of transporting the pupil. The minimum
54 charge would be the actual cost of transporting the pupil

55 for ninety school days, which actual cost is to be
56 determined by the average per-pupil cost of transporting
57 children in the school district during the preceding school
58 year. The full actual cost shall be paid by the parent or
59 guardian of the pupil and shall not be paid out of any state
60 school aid funds or out of any other revenues of the school
61 district. The cost of transportation may be paid in
62 installments, and the board of education shall establish the
63 cost of the transportation and the time or times and method
64 of payment.

178.881. 1. The board of trustees of any public
2 community college district in this state may establish a
3 community college capital improvement subdistrict by its
4 order for the sole purpose of capital projects. The
5 boundaries of any capital improvement subdistrict
6 established pursuant to this section shall be within the
7 boundaries of the community college district.

8 2. In the event a capital improvement subdistrict is
9 so established, the board of trustees may propose an annual
10 rate of taxation for the sole purpose of capital projects,
11 within the limits of sections 178.770 to 178.891, which
12 proposal shall be submitted to a vote of the people within
13 the capital improvement subdistrict.

14 3. The question shall be submitted [in substantially
15 the following form:] **as provided in section 115.706.**

16 [Shall the board of trustees of _____ (name of
17 district) be authorized, for the purpose of _____
18 (name of capital project), to borrow money in the
19 amount of _____ dollars to be used in the capital
20 improvement subdistrict of _____ (name of capital
21 improvement subdistrict) for the purpose of _____]

22 (name of capital project) and issue bonds for
23 payment thereof?

24 YES NO]

25 4. If a majority of the votes cast on the question are
26 for the tax as submitted, the tax shall be levied and
27 collected on property within the capital improvement
28 subdistrict in the same manner as other community college
29 district taxes. Such funds shall be used for capital
30 improvements in the community college capital improvement
31 subdistrict.

32 5. Where a tax has not been approved by the voters
33 within a five-year period from the establishment of a
34 community college capital improvement subdistrict, such
35 capital improvement subdistrict shall be dissolved by the
36 board of trustees.

182.010. 1. Whenever voters equal to five percent of
2 the total vote cast for governor at the last election in any
3 county, outside of the territory of all cities and towns in
4 the county which at the time of election as hereinafter
5 provided maintain and control free public and tax supported
6 libraries pursuant to other provisions of this chapter,
7 except as provided in section 182.030, shall petition the
8 county governing body in writing, asking that a county
9 library district of the county, outside of the territory of
10 all the aforesaid cities and towns, be established and be
11 known as "_____ County library district", and asking that
12 an annual tax be levied for the purpose herein specified,
13 and specifying in their petition a rate of taxation, then
14 the county governing body, if it finds the petition was
15 signed by the requisite number of voters and verified in

16 accordance with the provisions of section 126.040,
17 pertaining to initiative petitions, shall enter of record a
18 brief recital of the petition, including a description of
19 the proposed county library district, and of its finding;
20 and shall order that the questions of the petition be
21 submitted to the voters of the proposed county library
22 district **as provided in subsection 1 of section 115.706.**
23 The order of the county governing body and the notice shall
24 specify the name of the county and the rate of taxation
25 mentioned in the petition.

26 2. The question shall be submitted [in substantially
27 the following form:] **as provided in section 115.706.**

28 [Shall there be established a _____ County
29 library district?]

30 Shall there be a tax of _____ (insert amount)
31 on each one hundred dollars assessed valuation
32 for a county library?]

33 3. In case the boundary limits of any city or town
34 hereinabove mentioned are not the same as the boundary
35 limits of the school district of the city or town, and the
36 school district embraces territory outside the boundary
37 limits of the city or town and within the boundary limits of
38 the proposed county library district, then all voters,
39 otherwise qualified and residing in the school district, but
40 outside the limits of the city or town and within the limits
41 of the proposed county library district, shall be eligible
42 to vote on the proposition, and may cast a vote thereon at
43 the designated polling place within the county. The ballots
44 shall be certified to county governing body as provided in
45 section 179.020.

46 4. In case the proposed tax is sought as an increased
47 tax for the maintenance of a library already established

48 hereunder, over a lesser tax rate theretofore voted and
49 adopted, then such fact shall be recited in the petition and
50 the notice of the submission of the question.

51 5. The question shall be submitted [in substantially
52 the following form:] **as provided in section 115.706.**

53 [Shall there be a tax increase of _____ (insert
54 amount) over the present _____ tax for the county
55 library?]

56 6. If a majority of all the votes cast on the question
57 are for the tax as submitted, the tax specified in the
58 notice shall be levied and collected in the same manner as
59 other county library taxes as provided in section 182.020,
60 and shall be known as and become a part of the "County
61 Library Fund" to be administered as provided in section
62 182.020.

182.015. 1. In addition to the provisions of section
2 182.010, the county commission of any county of the state
3 may establish by its order a county library district without
4 a petition or submission to the voters as provided in
5 section 182.010, provided such district conforms otherwise
6 to the provisions of that section and does not include any
7 part of a regional library system established pursuant to
8 other provisions of this chapter. In the event a district
9 is so established, the county commission shall propose an
10 annual rate of taxation within the limitations prescribed by
11 section 182.010, which proposal shall be submitted to a vote
12 of the people in the same manner as though the district were
13 formed under the provisions of that section.

14 2. Where the county library district of any county is
15 not operating a library within such county, the county
16 commission may divide the county library district into
17 subdistricts. In the event the subdistricts are

18 established, the county commission shall propose an annual
19 rate of taxation, which proposal shall be submitted to a
20 vote of the people residing in the subdistrict in the same
21 manner as provided for in section 182.010. If a majority of
22 the votes cast on the question are for the tax as submitted,
23 the tax shall be levied and collected on property within the
24 subdistrict in the same manner as other county library taxes
25 are levied and collected pursuant to section 182.020. Such
26 funds shall be used to provide library services in the
27 subdistrict of the county library district.

28 3. Where a tax has not been approved by the voters
29 within a five-year period from the establishment of a
30 library district, such library district shall be dissolved.

31 4. (1) The boundaries of any subdistrict established
32 under this section in any county may be expanded as provided
33 in this subsection. Whenever not less than ten percent of
34 registered voters residing in an area in such county
35 adjacent to an existing subdistrict desire to be annexed
36 into the subdistrict, such registered voters shall file a
37 petition with the governing body of the county requesting,
38 subject to the official approval of the existing county
39 library board, the expansion of the subdistrict. The
40 petition shall contain the following information:

41 (a) The name and residence of each petitioner; and
42 (b) A specific description of the proposed subdistrict
43 boundaries, including a map illustrating the boundaries.

44 (2) Upon the filing of a petition under this
45 subsection, subject to the official approval of the existing
46 county library board, the governing body of the county may,
47 by resolution, approve the expansion of the subdistrict.
48 Any resolution to expand such subdistrict adopted by the

49 governing body of the county shall contain the following
50 information:

51 (a) A description of the proposed boundaries of the
52 subdistrict;

53 (b) The time and place of a hearing to be held to
54 consider expansion of the subdistrict; and

55 (c) The rate of tax to be imposed in the area of
56 expansion and voted on within the proposed subdistrict, if
57 any.

58 Following the hearing required in this subsection, if the
59 existing library board approves the expansion, and if the
60 governing body of the county determines that expansion is in
61 the best interest of the current subdistrict, then the
62 governing body may, by order or ordinance, provide for the
63 expansion of the subdistrict and for any imposition of the
64 existing subdistrict tax rate within the area of expansion.

65 The order or ordinance shall not become effective unless the
66 governing body of the county submits to the voters residing
67 within the proposed subdistrict, at a ~~state~~ general[,

68 ~~primary, or special~~] election, a proposal to authorize the
69 governing body of the county to expand the boundaries of the
70 subdistrict and, if necessary, to impose the existing

71 subdistrict tax rate within the area of expansion. If a
72 majority of the votes cast on the question by the qualified
73 voters voting thereon and residing in the existing

74 subdistrict and a majority of the votes cast on the question
75 by the qualified voters voting thereon and residing in the
76 area proposed to be annexed into the subdistrict are in

77 favor of the question, then the expansion of the subdistrict
78 and the imposition of the tax within the area of expansion
79 shall become effective on the first day of the second

80 calendar quarter immediately following the vote. If a
81 majority of the votes cast on the question by the qualified
82 voters voting thereon in either the existing subdistrict or
83 in the area proposed to be annexed into the subdistrict are
84 opposed to the question, then the expansion of the
85 subdistrict and the imposition of the tax shall not become
86 effective unless and until the question is resubmitted under
87 this subsection to the qualified voters and such question is
88 approved by the required majorities of the qualified voters
89 voting on the question under this subsection.

90 (3) The governing body of any county that has expanded
91 subdistrict boundaries or imposed a tax increase authorized
92 in this subsection may submit the question of repeal of the
93 expansion of boundaries and the accompanying imposition of
94 the tax in the area of expansion to the voters of the
95 subdistrict on [any date available for elections for the
96 county] **a general election day**. If a majority of the votes
97 cast on the question by the qualified voters voting thereon
98 are in favor of repeal, that repeal shall become effective
99 on December thirty-first of the calendar year in which such
100 repeal was approved. If a majority of the votes cast on the
101 question by the qualified voters voting thereon are opposed
102 to the repeal, then the expansion of boundaries and the
103 imposition of the tax as authorized in this subsection shall
104 remain effective until the question is resubmitted under
105 this subsection to the qualified voters and the repeal is
106 approved by a majority of the qualified voters voting on the
107 question.

108 (4) Whenever the governing body of any county that has
109 expanded subdistrict boundaries or imposed a tax as
110 authorized in this subsection receives a petition, signed by
111 ten percent of the registered voters of the library

112 subdistrict, calling for an election to repeal the expansion
113 of boundaries and the accompanying imposition of the tax in
114 the area of expansion under this subsection, the governing
115 body shall submit to the voters of the subdistrict **on a**
116 **general election day** a proposal to repeal the expansion and
117 the accompanying imposition of the tax. If a majority of
118 the votes cast on the question by the qualified voters
119 voting thereon are in favor of the repeal, the repeal shall
120 become effective on December thirty-first of the calendar
121 year in which such repeal was approved. If a majority of
122 the votes cast on the question by the qualified voters
123 voting thereon are opposed to the repeal, then the expansion
124 of boundaries and the imposition of the tax as authorized in
125 this subsection shall remain effective until the question is
126 resubmitted under this subsection to the qualified voters
127 and the repeal is approved by a majority of the qualified
128 voters voting on the question.

182.020. 1. If, from returns of the submission of the
2 question, the majority of all the votes cast are in favor of
3 establishing a county library district and for the tax for a
4 free county library, the county governing body shall enter
5 of record a brief recital of the returns and that there has
6 been established "_____ county library district", and
7 thereafter such "_____ county library district", shall be
8 considered established; and the tax specified in the notice,
9 subject to the provisions of this section, shall be levied
10 and collected, from year to year.

11 2. At least once in every month the county collector
12 in each county of the first and second classes, including
13 such counties having a charter form of government, shall pay
14 over to the treasurer of the county library district all
15 moneys received and collected by him to which the district

16 is entitled and take duplicate receipts from the treasurer,
17 one of which he shall file with the secretary of the county
18 library district and the other he shall file in his
19 settlement with the county governing body. The county
20 collector in the counties of the third and fourth classes
21 shall pay over to the county treasurer at least once in
22 every month all moneys received and collected by him which
23 are due the county library district and shall take duplicate
24 receipts therefor, one of which he shall file in his
25 settlement with the county governing body. The county
26 treasurer in such counties shall pay over to the treasurer
27 of the county library district, at least once in every
28 month, all moneys so received by him to which the district
29 is entitled. Upon payment he shall take duplicate receipts
30 from the treasurer of the county library district, one of
31 which he shall file with the secretary of the county library
32 district, and the other he shall file in his settlement with
33 the county governing body.

34 3. The tax may be reconsidered whenever the voters of
35 any county library district shall so determine by a majority
36 vote on such questions after petition, order, and notice of
37 the election and of the purpose thereof, first having been
38 made, filed, and given, as in the case of establishing such
39 county library district. At least five years must elapse
40 after the county library district has been established and a
41 tax therefor has been levied before a question to reconsider
42 the tax may be submitted under this subsection.

43 4. Whenever the county library board of trustees finds
44 it appropriate, it may order an election **as provided in**
45 **subsection 1 of section 115.706** on the question of
46 increasing the tax established pursuant to subsection 2 of
47 section 182.010 or increased pursuant to subsection 5 of

48 section 182.010. Notice of the election shall be published
49 in the same manner as is notice of an election to establish
50 a county library district under section 182.010. The notice
51 and order shall each recite the amount of the proposed
52 increase. The question shall be submitted [in substantially
53 the following form:] **as provided in section 115.706.**

54 [Shall the _____ per hundred dollars assessed
55 valuation tax for the county library be
56 increased to _____ per hundred dollars assessed
57 valuation?]

58 If a majority of votes cast on the question are in favor of
59 the increase, then the increased tax shall be levied and
60 collected in the same manner as the tax was at its previous
61 lower rate.

62 5. As used in sections 182.010 to 182.120, the words
63 "county commission" or "county governing body" shall be
64 construed to mean the proper commission or official in any
65 county operating under a special charter.

182.030. Whenever voters equal to five percent of the
2 total vote cast for governor at the last election in an
3 existing municipal library district within the geographical
4 boundaries of a proposed or existing county library district
5 shall petition in writing the county commission to be
6 included in the proposed or existing county library
7 district, subject to the official approval of the existing
8 county library board, the voters of the municipal library
9 district shall be permitted to vote on the question for
10 establishing or joining the county library district, and on
11 the proposition for a tax levy for establishing and
12 maintaining a free county library **as provided in section**
13 **115.706.** If the question carries by a majority vote, the

14 municipal library district shall become a part of the county
15 library district at the beginning of the next fiscal year
16 and the property within the municipal library district shall
17 be liable to taxes levied for free county library purposes.
18 If a majority of voters in the existing municipal library
19 district oppose the county library district, the existing
20 municipal library district shall continue.

182.100. 1. Whenever, in any county library district
2 which has decided or shall hereafter decide to establish and
3 maintain a free county library under the provisions of
4 sections 182.010 to 182.120, the county library board of
5 trustees, by written resolution entered of record, deems it
6 necessary that free county library buildings be erected in
7 the county and voters equal to five percent of the total
8 vote cast for governor at the last election of any county
9 library district shall petition the county governing body in
10 writing asking that an annual tax be levied at and as an
11 increased rate of taxation for the library buildings and
12 specify in their petition a rate of taxation annually, and
13 not to be levied for more than ten years, on all taxable
14 property in such county library district, then the county
15 governing body, if it finds the petition was signed by the
16 requisite number of voters, shall enter of record a brief
17 recital of the petition, and of its finding, and shall order
18 that the question of the petition be submitted to the voters
19 of the county library district **[at an election] as provided**
20 **in subsection 1 of section 115.706.** The order and the
21 notice shall specify the rate of taxation mentioned in the
22 petition.

23 2. The question shall be submitted **[in substantially**
24 **the following form:] as provided in section 115.706.**

25 [Shall there be a tax of _____ (insert amount)
26 on each one hundred dollars assessed valuation
27 for the erection of a free county library
28 building?]

29 3. If the majority of the voters of the county library
30 district voting on the question vote in favor of the tax,
31 the tax specified in the notice shall be levied and
32 collected in like manner with other taxes of the county
33 library district, and shall be known as the "County Library
34 Building Fund", and shall be subject to the exclusive
35 control of the county library board of trustees. At least
36 once in every month the county collector in all counties of
37 the first and second classes, including such counties having
38 a charter form of government, shall pay over to the
39 treasurer of the county library district all money received
40 and collected by him for the fund and take duplicate
41 receipts from the treasurer, one of which he shall file with
42 the secretary of the county library district and the other
43 he shall file in his settlement with the county governing
44 body. The county collector in counties of the third and
45 fourth classes shall pay over to the county treasurer, at
46 least once in every month, all moneys received and collected
47 by him for the county library building fund and shall take
48 duplicate receipts therefor, one of which he shall file in
49 his settlement with the county governing body. The county
50 treasurer in such county shall pay over to the treasurer of
51 the county library district, at least once in every month,
52 all moneys so received by him for the fund; upon payment he
53 shall take duplicate receipts from the treasurer of the
54 county library district, one of which he shall file with the
55 secretary of the district, and the other he shall file in
56 the settlement with the county governing body. This fund

57 shall be used for expenses incident to the erection and
58 furnishing of the library building. The tax hereby provided
59 for the erection of free county library buildings in such
60 county shall be in addition to the tax levied for the
61 establishment and maintenance of such county library.

182.140. 1. Whenever voters equal to five percent of
2 the total vote cast for governor at the last election in any
3 city petition the mayor, common council or other proper
4 governing body in writing asking that an annual tax be
5 levied for the establishment and maintenance of a free
6 public library in the city, and specify in their petition a
7 rate of taxation on all the taxable property in the city,
8 the governing body shall direct that the question be
9 submitted to the voters of the city **[at an election] as**
10 **provided in subsection 1 of section 115.706.** The order of
11 the governing body and the notice shall specify the name of
12 the city and the rate of taxation mentioned in the petition.

13 2. The question shall be submitted **[in substantially**
14 **the following form:] as provided in section 115.706.**

15 **[Shall there be a tax of _____ (insert amount)**
16 **on each one hundred dollars assessed valuation**
17 **for a public library?]**

18 3. If, from returns of the election, the majority of
19 all the votes cast on the question are in favor of the tax,
20 the governing body shall enter of record a brief recital of
21 the returns and that there has been established a public
22 library and thereafter the free public library shall be
23 established, and shall be a body corporate, and known as
24 such.

25 4. The tax specified in the notice, subject to the
26 provisions of this section, shall be levied and collected,
27 from year to year, in like manner with other general taxes

28 of the city. The proceeds of the levy, together with all
29 interest accruing on same, with library fines, collections,
30 bequests and donations in money, shall be deposited in the
31 city library fund. At least once in every month the proper
32 city finance officer shall pay over to the treasurer of the
33 library district all moneys received and collected for the
34 city library fund, including interest on such moneys, and
35 shall take duplicate receipts from the treasurer, one of
36 which he shall file with the secretary of the library
37 district and the other of which he shall file in his
38 settlement with the city governing body.

39 5. In case the proposed tax is sought as an increased
40 tax for the maintenance of a free public library already
41 established over a lesser tax rate theretofore voted and
42 adopted, then such fact shall be recited in the petition and
43 the notice of the election or whenever the city library
44 board of trustees finds it appropriate it may order an
45 election **as provided in subsection 1 of section 115.706** on
46 the question of increasing the tax established pursuant to
47 this section. Notice of the election shall be published in
48 the same manner as is notice of an election to establish a
49 city library district under this section. The notice and
50 order shall each recite the amount of the proposed increase.

51 6. The question shall be submitted [in substantially
52 the following form:] **as provided in section 115.706.**

53 [Shall there be a tax increase of _____ (insert
54 amount) over the present _____ tax for the public
55 library?]

56 7. If a majority of all the votes cast on the question
57 is for the tax submitted, the tax specified in the notice
58 shall be levied and collected in like manner with other
59 general taxes of the city, and shall be known as and become

60 a part of the "City Library Fund" and be administered as
61 provided in section 182.200.

62 8. The tax may be reconsidered whenever the voters of
63 the city determine by a majority vote given at an election.

64 9. Notwithstanding any other provisions of this
65 chapter to the contrary, any city may establish, operate and
66 maintain a free public library in accordance with the
67 provisions of this section if the city is located within the
68 boundaries of a county library district that has been
69 established, but has not levied and collected a library tax
70 pursuant to section 182.020 within a year of when the county
71 library district was first established.

72 10. The authority granted by this section shall be in
73 addition to those powers granted in section 94.400.

182.650. 1. Whenever a consolidated public library
2 district has been created it may levy a tax at a rate of not
3 less than twenty cents on the one hundred dollars of
4 assessed valuation of all taxable property in the districts
5 to be served by the consolidated public library district;
6 except that, any increase in the rate of taxation to be
7 assessed shall, on resolution adopted by the board of
8 trustees of the consolidated public library district, be
9 submitted to the county commission or county executive
10 officers of the counties included within the district, to be
11 submitted to the voters of the respective counties for
12 approval.

13 2. The county commissions or county executive
14 officers, after receipt of the resolution pursuant to the
15 provisions of this section, shall order that the proposed
16 increase in the rate of taxation be submitted to the voters
17 of the consolidated public library district [at an election]
18 **as provided in subsection 1 of section 115.706.** The order

19 of the commission and the notice shall specify the name of
20 the county and the rate of taxation mentioned in the
21 petition.

22 3. The question shall be submitted [in substantially
23 the following form:] **as provided in section 115.706.**

24 [Shall there be a _____ cent tax increase over
25 the _____ cent tax per hundred dollars assessed
26 valuation for the _____ consolidated public
27 library district?]

28 4. If a majority of all the votes cast on the question
29 shall be for the tax increase as submitted, the increased
30 tax specified in the notice shall be levied and collected in
31 like manner with other county taxes and shall be paid and
32 forwarded to the treasurer of the board of trustees of the
33 consolidated public library district by the county collector.

34 5. If a majority of the votes cast on the question
35 shall be against the tax rate as submitted, then the tax
36 rate shall remain at the previously existing levy.

37 6. Whenever in any consolidated public library
38 district which has decided to establish and maintain a free
39 library in any district served under the provisions of
40 sections 182.610 to 182.670, the consolidated public library
41 district board of trustees, by written resolution entered of
42 record, deems it necessary that free library buildings be
43 erected in the district, it shall notify the county
44 commission or chief executive in writing asking that an
45 annual tax be levied at and as an increased rate of taxation
46 for the library buildings and specify in its resolution an
47 additional rate of taxation of _____ cents on the hundred
48 dollars annually, and not to be levied for more than ten
49 years on all taxable property in such consolidated public
50 library district, then the county commission or county

51 executive officer shall enter of record a brief recital of
52 the resolution and shall order that the question be
53 submitted to the voters of the consolidated public library
54 district **as provided in subsection 1 of section 115.706.**
55 The order of the commission or county executive officer and
56 notice shall specify the rate of taxation mentioned in the
57 resolution.

58 7. The question shall be submitted [in substantially
59 the following form:] **as provided in section 115.706.**

60 [Shall there be a _____ cent tax for erection of
61 library buildings?]

62 8. If the majority of the voters of the county library
63 district voting on the question vote in favor of the tax,
64 the tax specified in the notice shall be levied and
65 collected in like manner with other taxes of the county, and
66 delivered to the treasurer of the board of trustees of the
67 consolidated public library district, and shall be subject
68 to the exclusive control of the consolidated public library
69 district board of trustees, and the fund shall be disbursed
70 by the consolidated public library district treasurer only
71 upon proper instrument of payment of the board, and be used
72 for expenses incident to the erection and furnishing of the
73 library buildings. The levy herein providing for the
74 erection of library buildings shall be in addition to the
75 tax levied for the establishment and maintenance of the
76 consolidated public library district.

182.655. 1. The board of trustees of the consolidated
2 public library district may provide for the purchase of
3 ground and for the erection of public library buildings, and
4 for the improvement of existing buildings, and for the
5 furnishing of said buildings and may provide for the payment

6 of the same by the issue of bonds or otherwise, subject to
7 the conditions and limitations set forth in this section.

8 2. No bonds shall be issued in an amount in excess of
9 the constitutional limitations of the value of taxable,
10 tangible property in the consolidated public library
11 district, as shown by the last completed assessment for
12 state and county purposes, nor shall such indebtedness be
13 incurred unless it has been approved by the vote of the
14 constitutionally required percentage of the voters of the
15 consolidated public library district voting on the question
16 **[at a municipal election] as provided in subsection 1 of**
17 **section 115.706.** The ballot for approval shall state in
18 boldfaced type the tax rate necessary to retire the bonds as
19 nearly accurate as may be **and shall be submitted as provided**
20 **in section 115.706.**

21 3. The boards of trustees shall provide for the
22 collection of an annual tax on all taxable, tangible
23 property in the consolidated public library district
24 sufficient to pay the interest and principal of the
25 indebtedness as they shall fall due and to retire the same
26 within twenty years from the date contracted.

27 4. If, upon the returns from the election, which shall
28 be certified to the board of trustees of the district, it
29 appears that the question to incur indebtedness has been
30 assented to by the constitutionally required percentage of
31 the voters voting on the question, the board of trustees
32 shall enter of record a brief recital of the returns and
33 shall declare that the consolidated public library district
34 board of trustees may issue bonds of the consolidated public
35 library district in a total amount not in excess of that
36 authorized by the voters. The board shall offer such bonds
37 at public sale and shall provide such method as it may deem

38 necessary for the advertisement of the sale of each issue of
39 said bonds before the same are sold. The bonds shall be
40 issued, payable to bearer and in denominations of not less
41 than one hundred dollars, or some multiple thereof, payable
42 in not more than twenty years from the date they bear,
43 bearing interest from date at a rate not exceeding the rate
44 allowable by law, payable semiannually, and with interest
45 coupons attached to conform to the face thereof. All bonds
46 shall be signed by the president of the board of trustees,
47 attested by the signature of the treasurer, and each bond
48 shall have impressed thereon the corporate seal of the
49 consolidated public library district.

182.715. 1. Whenever an urban public library district
2 is created pursuant to section 182.703, the vote for
3 creation of the urban public library district shall provide
4 that any levy for library purposes established pursuant to
5 section 137.030 shall be transferred to the urban public
6 library district and such urban public library district
7 shall be authorized to levy a tax at this established levy
8 rate. Any increase above this levy rate shall, on
9 resolution adopted by the board of trustees of the urban
10 public library district, be submitted to the voters of the
11 urban public library district for approval, in accordance
12 with the provisions of section 137.030 **and in compliance**
with section 115.706.

14 2. If a majority of all the votes cast on the question
15 shall be for the tax increase as submitted, the increased
16 tax specified in the notice shall be levied and collected in
17 like manner with other county taxes and shall be paid and
18 forwarded to the treasurer of the board of trustees of an
19 urban public library district by the county collector.

20 3. If a majority of the votes cast on the question
21 shall be against the tax rate as submitted, then the tax
22 rate shall remain at the previously existing levy.

23 4. Whenever in any urban public library district which
24 has decided to establish and maintain a free library in any
25 district served under the provisions of sections 182.701 to
26 182.723, the urban public library district board of
27 trustees, by written resolution entered of record, deems it
28 necessary that free library buildings be erected in the
29 district it shall notify the appropriate election
30 authorities that the question should be submitted to the
31 voters of the urban public library district. The resolution
32 and the notice shall specify the rate of taxation necessary.

33 5. The question shall be submitted [in substantially
34 the following form:] **as provided in section 115.706.**

35 [Shall there be a _____ cent tax for erection
36 of library buildings?]

37 6. If the majority of the voters of the urban public
38 library district voting on the question vote in favor of the
39 tax, the tax specified in the notice shall be levied and
40 collected in like manner with other taxes of the district,
41 and delivered to the treasurer of the board of trustees of
42 the urban public library district, and shall be subject to
43 the exclusive control of the urban public library district
44 board of trustees and the fund shall be disbursed by the
45 urban public library district treasurer only upon proper
46 instrument of payment of the board of trustees, and be used
47 for expenses incident to the erection and furnishing of the
48 library buildings. The levy herein providing for the
49 erection of library buildings shall be in addition to the
50 tax levied for the establishment and maintenance of the
51 urban public library district.

182.717. 1. The board of trustees of an urban public
2 library district may provide for the purchase of ground and
3 for the erection of public library buildings, and for the
4 improvement of existing buildings, and for the furnishing of
5 the buildings and may provide for the payment of the same by
6 the issue of bonds or otherwise, subject to the conditions
7 and limitations set forth in this section.

8 2. No bonds of the public library district shall be
9 issued in an amount in excess of the constitutional
10 limitations of the value of taxable, tangible property in an
11 urban public library district, as shown by the last
12 completed assessment for state and county purposes, nor
13 shall such indebtedness be incurred unless it has been
14 approved by the vote of the constitutionally required
15 percentage of the voters of an urban public library district
16 voting on the question **[at an election] as provided in**
17 **subsection 1 of section 115.706.** The ballot for approval
18 shall state in boldfaced type the tax rate necessary to
19 retire the bonds as nearly accurate as may be **and shall be**
20 **submitted as provided in section 115.706.**

21 3. The board of trustees shall provide for the
22 collection of an annual tax on all taxable, tangible
23 property in an urban public library district sufficient to
24 pay the interest and principal of the indebtedness as they
25 shall fall due and to retire the same within twenty years
26 from the date contracted.

27 4. If, upon the returns from the election, which shall
28 be certified to the board of trustees, it appears that the
29 question to incur indebtedness has been assented to by the
30 constitutionally required percentage of the voters voting on
31 the question, the board of trustees shall enter of record a
32 brief recital of the returns and shall declare that the

33 urban public library district board of trustees may issue
34 bonds of the urban public library district in a total amount
35 not in excess of that authorized by the voters. The board
36 of trustees shall offer such bonds at public sale and shall
37 provide such method as it may deem necessary for the
38 advertisement of the sale of each issue of said bonds before
39 the same are sold. The bonds shall be issued, payable to
40 bearer and in denominations of not less than one hundred
41 dollars, or some multiple thereof, payable in not more than
42 twenty years from the date they bear, bearing interest from
43 date at a rate not exceeding the rate allowable by law,
44 payable semiannually, and with interest coupons attached to
45 conform to the fact thereof. All bonds shall be signed by
46 the president of the board of trustees, attested by the
47 signature of the treasurer, and each bond shall have
48 impressed thereon the corporate seal of the urban public
49 library district.

184.350. 1. Whenever qualified voters representing
2 five percent of the votes cast at the last preceding
3 election for governor in any constitutional charter city not
4 located within a county and qualified voters representing
5 five percent of the votes cast at the last preceding
6 election for governor in a constitutional charter county
7 adjoining such city shall file verified petitions for the
8 establishment of a metropolitan zoological park and museum
9 district, comprising a zoological subdistrict, and art
10 museum subdistrict or a St. Louis Science Center subdistrict
11 with the respective election officials of such city and
12 county, respectively, requesting such election officials to
13 submit a proposition for the establishment of a metropolitan
14 zoological park and museum district comprised of a
15 zoological subdistrict, and art museum subdistrict and a St.

16 Louis Science Center subdistrict at the next general or
17 primary election for the election of state officers or
18 special election for the submission of such proposition,
19 such election officials shall communicate to their
20 corresponding counterparts and the chief executive officers
21 of the respective city and county the fact a verified
22 petition has been filed. At such time that both election
23 officials have received the verified petitions described
24 above, then such officials shall submit the above described
25 proposition or propositions to the qualified voters of such
26 city and county [at the next general or primary election for
27 the election of state officers or special election] as
28 **provided in subsection 1 of section 115.706.** Such election
29 officials shall give legal notice at least sixty days prior
30 to such general or primary election or special election in
31 at least two newspapers that such proposition or
32 propositions shall be submitted at the next general or
33 primary election or special election held for submission of
34 this proposition.

35 2. Such proposition shall be submitted [to the voters
36 in substantially the following form at such election:] as
37 **provided in subsection 1 of section 115.706.**

38 [Shall there be established a Metropolitan
39 Zoological Park and Museum District comprising the
40 City of _____ and the County of _____ which
41 district shall consist of all or any one of the
42 following subdistricts:

43 a. Zoological Subdistrict with a tax rate not in
44 excess of four cents on each \$100 of assessed
45 valuation of all taxable property within the
46 district.

47

 FOR AGAINST

48

b. Art Museum Subdistrict with a tax rate not in excess of four cents on each \$100 of assessed valuation of taxable property within the district.

51

 FOR AGAINST

52

c. St. Louis Science Center Subdistrict with a tax rate not in excess of one cent on each \$100 of assessed valuation of taxable property within the district.

56

 FOR AGAINST]

57 3. In the event that a majority of the voters voting
58 on such propositions in such city and the majority of voters
59 voting on such propositions in such county at said election
60 cast votes "FOR" one or more of the propositions, then the
61 district shall be deemed established and the tax rate, as
62 established by the board, for such subdistrict shall be
63 deemed in full force and effect as of the first day of the
64 year following the year of said election. The results of
65 the aforesaid election shall be certified by the election
66 officials of such city and county, respectively, to the
67 respective chief executive officers of such city and county
68 not less than thirty days after the day of election. In the
69 event one or more of the propositions shall fail to receive
70 a majority of the votes "FOR" in either the city or the
71 county, then such proposition shall not be resubmitted at
72 any election held within one year of the date of the
73 election the proposition was rejected. Any such
74 resubmissions of one or more of such propositions shall
75 substantially comply with the provisions of sections 184.350
76 to 184.384.

77 4. All costs of the election shall be paid as provided
78 by sections 115.063 and 115.065.

184.351. 1. The board of directors of any
2 metropolitan zoological park and museum district, as
3 established pursuant to the provisions of sections 184.350
4 to 184.384, on behalf of the district may request the
5 election officials of any city and county containing all or
6 part of such district to submit a proposition to increase
7 the maximum tax rate for the St. Louis Science Center
8 subdistrict set in section 184.350, to the qualified voters
9 of such district at any general [or primary or special]
10 election. Such election officials shall give legal notice
11 as provided in chapter 115.

12 2. Such proposition shall be submitted [to the voters
13 in substantially the following form at such election:] as
14 provided in section 115.706.

15 [Shall the Zoological Park and Museum District of
16 the City of _____ and County of _____ be
17 authorized to increase the St. Louis Science
18 Center Subdistrict to a tax rate not in excess of
19 six cents on each \$100 of assessed valuation of
20 taxable property within the district for the
21 purpose of operating, maintaining and otherwise
22 financially supporting the subdistrict? The tax
23 rate shall be set annually by the board based on
24 the budget submitted by the St. Louis Science
25 Center and approved by the board. This rate shall
26 replace the present tax rate of _____ cent for
27 the St. Louis Science Center Subdistrict.

28 YES NO]

29 3. In the event that a majority of the voters voting
30 on such proposition in such city and the majority of voters

31 voting on such proposition in such county at such election
32 cast votes "YES" for the proposition, then the tax rate for
33 such subdistrict shall be deemed in full force and effect as
34 of the first day of the second month following the
35 election. The results of the aforesaid election shall be
36 certified by the election officials of such city and county,
37 respectively, to the respective chief executive officers of
38 such city and county not less than thirty days after the day
39 on which such election was held. All costs of the election
40 shall be paid as provided by sections 115.063 and 115.065.
41 In the event the proposition shall fail to receive a
42 majority of the votes "YES" in either the city or the
43 county, then such proposition shall not be resubmitted at
44 any election held within one year of the date of the
45 election at which such proposition was rejected.

184.353. 1. (1) The board of directors of any
2 metropolitan zoological park and museum district, as
3 established according to the provisions of sections 184.350
4 to 184.384, on behalf of the district may request the
5 election officials of any city and county containing all or
6 part of such district to submit the following described
7 proposition to the qualified voters of such district [at any
8 general, primary or special election] **as provided in**
9 **subsection 1 of section 115.706.** Such election officials
10 shall give legal notice at least sixty days prior to such
11 [general, primary or special] election in at least two
12 newspapers that such proposition shall be submitted [at any
13 general, primary or special election held for submission of
14 the proposition] **as provided in section 115.706.**

15 (2) Such proposition shall be submitted [to the voters
16 in substantially the following form at such election:] **as**
17 **provided in section 115.706.**

18 Shall the Metropolitan Zoological Park and Museum
19 District of the City of _____ and County of _____
20 be authorized to provide for a Botanical Garden
21 Subdistrict and be authorized to provide the
22 Botanical Garden Subdistrict with a tax rate not in
23 excess of four cents on each \$100 of assessed
24 valuation of taxable property within the district?

25 YES NO

(3) In the event that a majority of all the voters voting on such proposition in such city and a majority of voters voting on such proposition in such county cast "YES" votes on the proposition, then the botanical garden subdistrict shall be deemed established and the tax rate, as established by the board for such subdistrict, shall be deemed in full force and effect as of the first day of the second month following the election. The results of the election shall be certified by the election officials of such city and county, respectively, to the respective chief executive officers of such city and county not less than thirty days after the day of the election. The cost of the election shall be paid as provided by sections 115.063 and 115.065. In the event the proposition shall fail to receive a majority of the "YES" votes in either the city or the county, then the proposition shall not be resubmitted [at any election held prior to] **until** the next general [or primary] election [in such city or county in the following year]. Any such resubmission shall subsequently comply with the provisions of sections 184.350 to 184.384.

49 for admission to the premises of the botanical garden
50 subdistrict, or to the premises of any person with whom its
51 commissioners contract, not to exceed one dollar for adults
52 and fifty cents for children under sixteen years of age.
53 Any increase in the fees shall be presented prior to
54 implementation for approval or disapproval to the board of
55 the metropolitan zoological park and museum district of
56 which the botanical garden subdistrict is a member.

57 2. (1) The board of directors of any metropolitan
58 zoological park and museum district, as established
59 according to the provisions of sections 184.350 to 184.384,
60 on behalf of the district may request the election officials
61 of any city and county containing all or part of such
62 district to submit the following described proposition to
63 the qualified voters of such district [at any general,
64 primary or special election] **as provided in subsection 1 of**
section 115.706. Such election officials shall give legal
66 notice at least sixty days prior to such [general, primary
67 or special] election in at least two newspapers that such
68 proposition shall be submitted [at any general, primary or
69 special election held for submission of the proposition] **as**
provided in section 115.706.

71 (2) Such proposition shall be submitted [to the voters
72 in substantially the following form at such election:] **as**
73 **provided in section 115.706.**

74 [Shall the Metropolitan Zoological Park and Museum
75 District of the City of _____ and County of _____
76 be authorized to provide for a Transport Museum
77 Subdistrict and be authorized to provide the
78 Transport Museum Subdistrict with a tax rate not in
79 excess of four cents on each \$100 of assessed
80 valuation of taxable property within the district?]

81

YES

NO]

(3) In the event that a majority of all the voters voting on such proposition in such city and a majority of voters voting on such proposition in such county cast "YES" votes on the proposition, then the transport museum subdistrict shall be deemed established and the tax rate, as established by the board for such subdistrict, shall be deemed in full force and effect as of the first day of the second month following the election. The results of the election shall be certified by the election officials of such city and county, respectively, to the respective chief executive officers of such city and county not less than thirty days after the day of the election. The cost of the election shall be paid as provided by sections 115.063 and 115.065. In the event the proposition shall fail to receive a majority of the "YES" votes in either the city or the county, then the proposition shall not be resubmitted [at any election held prior to] **until** the next general [or primary] election [in such city or county in the following year]. Any such resubmission shall subsequently comply with the provisions of sections 184.350 to 184.384.

102 (4) If the transport museum subdistrict shall be
103 established, then its commissioners, or any person with whom
104 its commissioners contract, may establish and charge fees
105 for admission to the premises of the transport museum
106 subdistrict, or to the premises of any person with whom its
107 commissioners contract, not to exceed one dollar for adults
108 and fifty cents for children under sixteen years of age.
109 Any increase in the fees shall be presented prior to
110 implementation for approval or disapproval to the board of

111 the metropolitan zoological park and museum district of
112 which the transport museum subdistrict is a member.

113 3. (1) The board of directors of any metropolitan
114 zoological park and museum district, as established
115 according to the provisions of sections 184.350 to 184.384,
116 on behalf of the district may request the election officials
117 of any city and county containing all or part of such
118 district to submit the following described proposition to
119 the qualified voters of such district [at any general,
120 primary or special election] **as provided in subsection 1 of**
121 **section 115.706.** Such election officials shall give legal
122 notice at least sixty days prior to such [general, primary
123 or special] election in at least two newspapers that such
124 proposition shall be submitted [at any general, primary or
125 special election held for submission of the proposition] **as**
126 **provided in section 115.706.**

127 (2) Such proposition shall be submitted [to the voters
128 in substantially the following form at such election:] **as**
129 **provided in section 115.706.**

130 [Shall the Metropolitan Zoological Park and Museum
131 District of the City of _____ and the County of
132 _____ be authorized to provide for a Missouri
133 History Museum Subdistrict and be authorized to
134 provide the Missouri History Museum Subdistrict
135 with a tax rate not in excess of four cents on
136 each \$100 of assessed valuation of taxable
137 property within the district?]

138 YES NO]

139 (3) In the event that a majority of all the voters
140 voting on such proposition in such city and a majority of
141 voters voting on such proposition in such county cast "YES"

142 votes on the proposition, then the Missouri history museum
143 subdistrict shall be deemed established and the tax rate, as
144 established by the board for such subdistrict, shall be
145 deemed in full force and effect as of the first day of the
146 second month following the election. The results of the
147 election shall be certified by the election officials of
148 such city and county, respectively, to the respective chief
149 executive officers of such city and county not less than
150 thirty days after the day of the election. The cost of the
151 election shall be paid as provided by sections 115.063 and
152 115.065. In the event the proposition shall fail to receive
153 a majority of the "YES" votes in either the city or the
154 county, then the proposition shall not be resubmitted **[at**
155 **any election held prior to]** **until** the next general **[or**
156 **primary or special]** election **[in such city or county in the**
157 **following year].** Any such resubmission shall subsequently
158 comply with the provisions of sections 184.350 to 184.384.

159 4. (1) The board of directors of any metropolitan
160 zoological park and museum district, as established
161 according to the provisions of sections 184.350 to 184.354,
162 on behalf of the district may request the election officials
163 of any city and county containing all or part of such
164 district to submit the following described proposition to
165 the qualified voters of such district **[at any general,**
166 **primary or special election]** **as provided in subsection 1 of**
167 **section 115.706.** Such election officials shall give legal
168 notice at least sixty days prior to such **[general, primary**
169 **or special]** election in at least two newspapers that such
170 proposition shall be submitted **[at any general, primary or**
171 **special election held for submission of the proposition]** **as**
172 **provided in section 115.706.**

173 (2) Such proposition shall be submitted [to the voters
174 in substantially the following form at such election:] as
175 provided in section 115.706.

176 [Shall the Metropolitan Zoological Park and Museum
177 District of the City of _____ and County of _____
178 be authorized to provide for a Symphony Orchestra
179 Subdistrict and be authorized to provide the
180 Symphony Orchestra Subdistrict with a tax rate not
181 in excess of four cents on each \$100 of assessed
182 valuation of taxable property within the district?]

183 YES NO]

232 5. The board of directors of any metropolitan
233 zoological park and museum district, as established
234 according to the provisions of sections 184.350 to 184.384,

235 on behalf of the district may request the election officials
236 of any city and county containing all or part of such
237 district to submit the following described proposition to
238 the qualified voters of such district [at any general,
239 **primary or special election]** as provided in subsection 1 of
240 **section 115.706.** Such election officials shall give legal
241 notice at least sixty days prior to such [general, primary
242 or special] election in at least two newspapers that such
243 proposition shall be submitted [at any general, primary or
244 special election held for submission of the proposition] as
245 provided in **section 115.706.** Such proposition shall be
246 submitted [to the voters in substantially the following form
247 at such election:] as provided in **section 115.706.**

248 [Shall a Recreational and Amateur Sports
249 Subdistrict be authorized and provided for by the
250 Metropolitan Zoological Park and Museum District
251 of the City of _____ and the County of _____ and
252 such subdistrict be authorized to establish a tax
253 rate not in excess of four cents on each \$100 of
254 assessed valuation of taxable property within the
255 district for a period not to exceed nine years?

256 YES NO]

257 In the event that a majority of all the voters voting on
258 such proposition in such city and a majority of voters
259 voting on such proposition in such county cast "YES" votes
260 on the proposition, then the recreation and amateur sports
261 subdistrict shall be deemed established and the tax rate, as
262 established by the board for such subdistrict, shall be
263 deemed in full force and effect as of the first day of the
264 second month following the election for a period not to
265 exceed nine years. The results of the election shall be

266 certified by the election officials of such city and county,
267 respectively, to the respective chief executive officers of
268 such city and county not less than thirty days after the day
269 of the election. The cost of the election shall be paid as
270 provided by sections 115.063 and 115.065. In the event the
271 proposition shall fail to receive a majority of the "YES"
272 votes in either the city or the county, then the proposition
273 shall not be resubmitted [at any election held prior to]
274 until the next general [or primary or special] election [in
275 such city or county in the following year]. Any such
276 resubmission shall subsequently comply with the provisions
277 of sections 184.350 to 184.384.

278 6. (1) The board of directors of any metropolitan
279 zoological park and museum district, as established
280 according to the provisions of sections 184.350 to 184.384,
281 on behalf of the district may request the election officials
282 of any city and county containing all or part of such
283 district to submit the following described proposition to
284 the qualified voters of such district [at any general,
285 primary or special election] as provided in subsection 1 of
286 section 115.706. Such election officials shall give legal
287 notice at least sixty days prior to such [general, primary
288 or special] election in at least two newspapers that such
289 proposition shall be submitted [at any general, primary or
290 special election held for submission of the proposition] as
291 provided in section 115.706.

292 (2) Such proposition shall be submitted [to the voters
293 in substantially the following form at such election:] as
294 provided in section 115.706.

295 [Shall the Metropolitan Zoological Park and Museum
296 District of the City of _____ and County of _____]

297 be authorized to provide for an African-American
298 History Museum and Cultural Subdistrict and be
299 authorized to provide the African-American history
300 museum and cultural subdistrict with a tax rate not
301 in excess of four cents on each \$100 of assessed
302 valuation of taxable property within the district?

303 YES NO]

304 (3) In the event that a majority of all the voters
305 voting on such proposition in such city and a majority of
306 voters voting on such proposition in such county cast "YES"
307 votes on the proposition, then the African-American history
308 museum and cultural subdistrict shall be deemed established
309 and the tax rate, as established by the board for such
310 subdistrict, shall be deemed in full force and effect as of
311 the first day of the second month following the election.
312 The results of the election shall be certified by the
313 election officials of such city and county, respectively, to
314 the respective chief executive officers of such city and
315 county not less than thirty days after the day of the
316 election. The cost of the election shall be paid as
317 provided by sections 115.063 and 115.065. In the event the
318 proposition shall fail to receive a majority of the "YES"
319 votes in either the city or the county, then the proposition
320 shall not be resubmitted [at any election held prior to]
321 until the next general [or primary] election [in such city
322 or county in the following year]. Any such resubmission
323 shall subsequently comply with the provisions of sections
324 184.350 to 184.384.

325 (4) If the African-American history museum and
326 cultural subdistrict shall be established, then its
327 commissioners, or any person with whom its commissioners

328 contract, may establish and charge fees for admission to the
329 premises of the African-American history museum and cultural
330 subdistrict, or to the premises of any person with whom its
331 commissioners contract, not to exceed one dollar for adults
332 and fifty cents for children under sixteen years of age.
333 Any increase in the fees shall be presented prior to
334 implementation for approval or disapproval to the board of
335 the metropolitan zoological park and museum district of
336 which the African-American history museum and cultural
337 subdistrict is a member.

184.357. 1. The board of directors of any

2 metropolitan zoological park and museum district as
3 established pursuant to the provisions of sections 184.350
4 to 184.384, on behalf of the district, may request the
5 election officials of any city and county of such district
6 to submit a proposition or propositions to increase the tax
7 rate for the zoological park subdistrict and the art museum
8 subdistrict set in section 184.350 and to increase the rate
9 for the botanical garden subdistrict set in section 184.353
10 to the qualified voters of such district at any general[,
11 **primary or special**] election. Such election officials, upon
12 receipt of such request in the form of a verified resolution
13 or resolutions approved by the majority of the members of
14 such district board of directors, shall set the date of such
15 election and give notice of such election as provided by
16 sections 115.063 [**and**], 115.065, **and 115.706.**

17 2. Such proposition or propositions shall be jointly
18 or severally submitted [**to the voters in substantially the**
19 **following form at such election:**] **as provided in section**
20 **115.706.**

21 [(1) Shall the Metropolitan Zoological Park and
22 Museum District of the City of _____ and County of
23 _____ be authorized to increase the tax rate for
24 the zoological park subdistrict up to the maximum
25 tax rate of eight cents, or any percent thereof, on
26 each \$100 of assessed valuation of taxable property
27 within the district for the purpose of operating,
28 maintaining and otherwise financially supporting
29 the subdistrict? The tax rate shall be set annually
30 by the board based on the budget submitted by the
31 zoological park subdistrict and approved by the
32 board. This tax rate shall replace the present tax
33 rate of _____ cents for the zoological park
34 subdistrict.]

35 YES

NO

36 (2) Shall the Metropolitan Zoological Park and
37 Museum District of the City of _____ and County of
38 _____ be authorized to increase the tax rate for
39 the art museum subdistrict up to the maximum tax
40 rate of eight cents, or any percent thereof, on
41 each \$100 of assessed valuation of taxable property
42 within the district for the purpose of operating,
43 maintaining and otherwise financially supporting
44 the subdistrict and approved by the board? The tax
45 rate shall be set annually by the board based on
46 the budget submitted by the art museum subdistrict
47 and approved by the board. This tax rate shall
48 replace the present tax rate of _____ cents for
49 the art museum subdistrict.

50 YES

NO

51 (3) Shall the Metropolitan Zoological Park and
52 Museum District of the City of _____ and County of
53 _____ be authorized to increase the tax rate for
54 the botanical garden subdistrict up to the maximum
55 tax rate of six cents, or any percent thereof, on
56 each \$100 of assessed valuation of taxable property
57 within the district for the purpose of operating,

58 maintaining and otherwise financially supporting
59 the subdistrict and approved by the board? The tax
60 rate shall be set annually by the board based on
61 the budget submitted by the botanical garden
62 subdistrict and approved by the board. This tax
63 rate shall replace the present tax rate of _____
64 cents for the botanical garden subdistrict.

65 YES NO

66 (4) Shall the Metropolitan Zoological Park and
67 Museum District of the City of _____ and County of
68 _____ be authorized to increase the tax rate for
69 the Missouri history museum subdistrict up to the
70 maximum tax rate of six cents, or any percent
71 thereof, on each \$100 of assessed valuation of
72 taxable property within the district for the
73 purpose of operating, maintaining, and otherwise
74 financially supporting the subdistrict and approved
75 by the board? The tax rate shall be set annually by
76 the board based on the budget submitted by the
77 Missouri history museum subdistrict and approved by
78 the board. This tax rate shall replace the present
79 tax rate of _____ cents for the Missouri history
80 museum subdistrict.

81 YES NO]

82 In the event that a majority of the voters voting on such
83 proposition or propositions in such city and the majority of
84 the voters voting on such proposition or propositions in
85 such county cast votes "YES" on the proposition or
86 propositions, then the tax rate for such subdistrict shall
87 be deemed in full force and effect as of the first day of
88 the second month following the election. The results of the
89 aforesaid election shall be certified by the election
90 officials of such city and county, respectively, to the

91 respective chief executive officers of such city and county
92 not less than thirty days after the day on which such
93 election was held. The cost of the election shall be paid
94 as provided by sections 115.063 and 115.065. In the event
95 the proposition or propositions shall fail to receive a
96 majority of the votes "YES" in either the city or the
97 county, then the proposition or propositions shall not be
98 resubmitted [at any election held within one year of the
99 date of the election the proposition or propositions were
100 rejected] **until the next general election.**

184.359. 1. Notwithstanding any of the provisions of
2 chapter 137, the board of directors of any metropolitan
3 zoological park and museum district, as established
4 according to the provisions of sections 184.350 to 184.384,
5 on behalf of such district, may request the election
6 officials of any city and county containing all or part of
7 such district to submit to the qualified voters of such
8 district at any [municipal, special, primary or] general
9 election [or elections] a referendum or referendums to
10 permit or restore, in part, or, in whole, the tax rate or
11 rates authorized for any subdistrict of such district from
12 time to time under the provisions of sections 184.350 to
13 184.384.

14 2. Such proposal or proposals shall be submitted to
15 the voters [in substantially the following form at such
16 election or elections:] **submitted as provided in section**
17 **115.706.**

18 [Shall the Metropolitan Zoological Park and Museum
19 District of the City of _____ and the County of
20 _____ be authorized to increase the tax rate for
21 the _____ Subdistrict to _____ cents on each
22 \$100 of assessed valuation of taxable property

23 within the District? This tax rate shall replace
24 the present tax rate of _____ for the _____
25 Subdistrict.

26 YES NO]

27 3. The proposed tax rate shall not exceed the maximum
28 tax rate authorized by the voters from time to time pursuant
29 to sections 184.350 to 184.384, prior to reduction or
30 reductions in such rate following any reassessment pursuant
31 to chapter 137.

32 4. In the event that a majority of the voters voting
33 thereon in such city and a majority of the voters voting
34 thereon in such county cast votes in favor of the proposal
35 or proposals, then the tax rate or rates for such
36 subdistrict or subdistricts shall be deemed in full force
37 and effect as of the first day of the second month following
38 the election. The results of the election shall be
39 certified by the election officials of such city and county,
40 respectively, to such district not less than thirty days
41 after the day of the election. The cost of the election
42 shall be paid as provided by sections 115.063 and 115.065.
43 In the event any proposal shall fail to receive a majority
44 of the "YES" votes in either the city or the county, then
45 such proposal shall not be resubmitted [at any election held
46 within one year of the date of the election on which such
47 proposal was rejected] **until the next general election.**

48 5. Such proposal or proposals to the qualified voters
49 of the district may be submitted by a verified resolution of
50 the district board of directors to the respective election
51 officials of the city and county wherein the district is
52 located.

184.600. 1. A metropolitan zoo district may be
2 established in any city with a population of one hundred
3 thousand or more inhabitants located within a first class
4 county which does not adjoin any other first class county,
5 after voter approval pursuant to this section. A zoo
6 district shall consist of such institutions and places for
7 the collection and exhibition of animals and animal life,
8 for the instruction and recreation of the people, for the
9 promotion of zoology and kindred subjects, for the
10 encouragement of zoological study and research and for the
11 increase of public interest in wild animals and in the
12 protection of wild animal life. The boundaries of any such
13 metropolitan zoo district shall be the corporate boundaries
14 of the city, any lands annexed into the city after the
15 establishment of the district and areas adjacent to the city
16 which petition and vote to become part of the district
17 pursuant to section 184.602. The question shall be
18 submitted to the qualified voters of the city **[at a local or**
state general, primary or special election] as provided in
subsection 1 of section 115.706 upon the petition of five
21 percent of the qualified voters of the city as determined on
22 the basis of the number of votes cast in the city for
23 governor at the last election held prior to the filing of
24 the petition~~[, except that such election shall not be held~~
~~prior to 1992]~~. The election officials shall give legal
26 notice at least sixty days prior to such **[general or primary**
election or special] election in at least one newspaper of
28 general circulation within the city that such proposition
29 shall be submitted **[at the next general or primary election**
or special election held for submission of this proposition]
as provided in subsection 1 of section 115.706. A
32 municipality shall include in the ballot a provision for a

33 tax to support the district in an amount not to exceed ten
34 cents per one hundred dollars assessed valuation of all
35 taxable property within the district.

36 2. Citizens living in a first class county in an area
37 adjacent to and within two miles of a city that has formed
38 or has called an election to form a metropolitan zoo may
39 petition the county commission where the city is located to
40 become part of the metropolitan zoo district by filing with
41 the county commission a petition containing a description of
42 the area to be included in the district and the signatures
43 of five percent of the qualified voters of the area as
44 determined by the county clerk on the basis of the number of
45 votes cast in the area for governor at the last election
46 held prior to the filing of the petition. The question
47 shall be submitted to the qualified voters of the area **[at a**
48 **local or state general, primary or special election] as**
49 **provided in subsection 1 of section 115.706** upon the
50 certification by the county clerk that the petition contains
51 the signatures of the required number of qualified voters.
52 The election officials shall give legal notice at least
53 sixty days prior to such **[general or primary election or**
54 **special] election in at least one newspaper of general**
55 **circulation within the county that such proposition shall be**
56 **submitted [at the next general or primary election or**
57 **special election held for submission of this proposition] as**
58 **provided in subsection 1 of section 115.706.** The commission
59 shall include in the ballot as requested in the petition a
60 provision for a tax to support the district at the rate of
61 tax which residents of the city are required to pay to
62 support the district.

63 3. If the election is held in the city such
64 proposition shall be submitted **[to the voters in**

65 substantially the following form at such election:] as
66 provided in section 115.706.

67 [Shall there be established a Metropolitan Zoo
68 District comprising the City of _____ with a tax
69 rate not to exceed _____ cents on each one
70 hundred dollars of assessed valuation of all
71 taxable property within the district?

72 FOR AGAINST]

73 4. If the election is held in an area outside the city
74 such proposition shall be submitted [to the voters in
75 substantially the following form at such election:] as
76 provided in section 115.706.

77 [Shall the area be part of a Metropolitan Zoo
78 District with the City of _____ with a tax rate
79 not to exceed _____ cents on each one hundred
80 dollars of assessed valuation of all taxable
81 property within the area?

82 FOR AGAINST]

83 5. In the event that a majority of the voters voting
84 on such proposition in the city at such election cast votes
85 "FOR" the proposition, then the district shall be
86 established and the tax rate shall be in full force and
87 effect as of the first day of the year following the year of
88 the election. The results of the election shall be
89 certified by the election officials of the city not less
90 than thirty days after the day of election. In the event
91 the proposition fails to receive a majority of the votes
92 "FOR" in the city, then such proposition shall not be
93 resubmitted [at any election held within one year of the

94 date of the election the proposition was rejected] **until the**
95 **next general election.**

96 6. In the event that a majority of the voters voting
97 on such proposition in an area outside the city at such
98 election cast votes "FOR" the proposition, then the area
99 shall be part of the metropolitan zoo district as of the
100 first day of the year following the year of the election
101 provided the voters in the city have voted to form such a
102 district. The results of the election shall be certified by
103 the election official of the county not less than thirty
104 days after the election. In the event the proposition fails
105 to receive a majority of the votes "FOR" in the area outside
106 the city, then such proposition shall not be resubmitted [at
107 any election held within one year of the date of the
108 election the proposition was rejected] **until the next**
109 **general election.**

184.604. 1. The board of directors of any
2 metropolitan zoo district, as established pursuant to the
3 provisions of section 184.600, on behalf of the district may
4 request the election officials of the city to submit a
5 proposition to increase the maximum tax rate for the
6 district set in section 184.600, to the qualified voters of
7 such district at any general [or primary or special]
8 election. Such election officials shall give legal notice
9 as provided in chapter 115.

10 2. Such proposition shall be submitted to the voters
11 [in substantially the following form at such election:] **as**
12 **provided in section 115.706.**

13 [Shall the Metropolitan Zoo District of the City
14 of _____ be authorized to increase the tax rate
15 to an amount not to exceed _____ cents on each
16 one hundred dollars of assessed valuation of

17 taxable property within the district for the
18 purpose of operating, maintaining and otherwise
19 financially supporting the district? This rate
20 shall replace the present tax rate of _____ cents
21 for the Metropolitan Zoo District.

22 YES NO]

23 3. In the event that a majority of the voters voting
24 on such proposition in the district at such election cast
25 votes "YES" for the proposition, then the new tax rate for
26 the district shall be in full force and effect as of the
27 first day of the year following the election. The results
28 of the election shall be certified by the election officials
29 of the city not less than thirty days after the day on which
30 such election was held. In the event the proposition fails
31 to receive a majority of the votes "YES" in the district,
32 then such proposition shall not be resubmitted [at any
33 election held within one year of the date of the election at
34 which such proposition was rejected] **until the next general**
35 **election.**

184.614. 1. Before incurring any indebtedness under
2 the provisions of section 184.612, the board of the district
3 shall provide for the collection of an annual tax on all
4 taxable tangible property therein sufficient to pay the
5 interest and principal of the indebtedness as they fall due
6 and to retire the same within twenty years from the date
7 contracted. The tax levy shall be in addition to that tax
8 levy authorized by the voters as provided in sections
9 184.600 and 184.604.

10 2. For the purpose of incurring additional
11 indebtedness as provided in section 184.612, the board of

12 the district shall submit the question to the voters of the
13 district.

14 3. The question shall be submitted [in substantially
15 the following form:] **as provided in section 115.706.**

16 [Shall the _____ Metropolitan Zoo District issue
17 bonds in the amount of _____ dollars for the
18 purpose of _____?]

190.040. 1. For the organization of a district which
2 shall levy a property tax, the question shall be submitted
3 [in substantially the following form:] **as provided in**
4 **section 115.706.**

5 [Shall there be organized in the counties of
6 _____, state of Missouri, an ambulance district
7 for the establishment and operation of an
8 ambulance service to be located within the
9 boundaries of said proposed district and having
10 the power to impose a property tax not to exceed
11 the annual rate of thirty cents on the hundred
12 dollars assessed valuation without voter
13 approval, and such additional tax as may be
14 approved hereafter by vote thereon, to be known
15 as "_____ Ambulance District" as prayed for by
16 petition filed with the county clerk of _____
17 County, Missouri, on the _____ day of _____,
18 20_____?]

19 2. For the organization of a district which shall levy
20 a sales tax, the question shall be submitted [in
21 substantially the following form:] **as provided in section**
22 **115.706.**

23 [Shall there be organized in the counties of
24 _____, state of Missouri, an ambulance
25 district for the establishment and operation of

26 an ambulance service to be located within the
27 boundaries of said district and having the power
28 to impose a sales tax in an amount not to exceed
29 one-half of one percent without voter approval,
30 and such additional tax as may be approved
31 hereafter by vote thereon, to be known as
32 "_____ Ambulance District" as prayed for by
33 petition filed with the county clerk of _____
34 County, Missouri, on the _____ day of _____,
35 20_____?]

36 3. If a majority of the votes cast on the proposal by
37 the qualified voters voting thereon are in favor of the
38 proposal, then the sales tax authorized in this section
39 shall be in effect and the governing body of the ambulance
40 district shall lower the level of its tax rate by an amount
41 which reduces property tax revenues by an amount equal to
42 fifty percent of the amount of sales tax collected in the
43 preceding year. If a majority of the votes cast by the
44 qualified voters voting are opposed to the proposal, then
45 the governing body of the ambulance district shall not
46 impose the sales tax authorized in this section unless and
47 until the governing body of such ambulance district
48 resubmits a proposal to authorize the governing body of the
49 ambulance district to impose the sales tax authorized by
50 this section and such proposal is approved by a majority of
51 the qualified voters voting thereon.

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

57 5. All sales taxes collected by the director of
58 revenue pursuant to this section, less one percent for cost
59 of collection, which shall be deposited in the state's
60 general revenue fund after payment of premiums for surety
61 bonds as provided in section 32.087, shall be deposited in a
62 special trust fund, which is hereby created, to be known as
63 the "Ambulance District Sales Tax Trust Fund". The moneys
64 in the ambulance district sales tax trust fund shall not be
65 deemed to be state funds and shall not be commingled with
66 any funds of the state. The director of revenue shall keep
67 accurate records of the amount of money in the trust and the
68 amount collected in each district imposing a sales tax
69 pursuant to this section, and the records shall be open to
70 inspection by officers of the county and to the public. Not
71 later than the tenth day of each month, the director of
72 revenue shall distribute all moneys deposited in the trust
73 fund during the preceding month to the governing body of the
74 district which levied the tax. Such funds shall be
75 deposited with the board treasurer of each such district.

76 6. The director of revenue may make refunds from the
77 amounts in the trust fund and credit any district for
78 erroneous payments and overpayments made, and may redeem
79 dishonored checks and drafts deposited to the credit of such
80 district. If any district abolishes the tax, the district
81 shall notify the director of revenue of the action at least
82 ninety days prior to the effective date of the repeal and
83 the director of revenue may order retention in the trust
84 fund, for a period of one year, of two percent of the amount
85 collected after receipt of such notice to cover possible
86 refunds or overpayment of the tax and to redeem dishonored
87 checks and drafts deposited to the credit of such accounts.
88 After one year has elapsed after the effective date of

89 abolition of the tax in such district, the director of
90 revenue shall remit the balance in the account to the
91 district and close the account of that district. The
92 director of revenue shall notify each district of each
93 instance of any amount refunded or any check redeemed from
94 receipts due the district.

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

190.065. 1. For the purpose of purchasing any
2 property or equipment necessary or incidental to the
3 operation of an ambulance service, the board of directors
4 may borrow money and issue bonds for the payment thereof in
5 the manner provided herein. The question of the loan shall
6 be decided by the submission of the question ordered by the
7 board of directors of the district **as provided in subsection**
8 1 of section 115.706.

9 2. The question shall be submitted [in substantially
10 the following form:] **as provided in section 115.706.**

11 [Shall the _____ ambulance district borrow
12 money in the amount of _____ dollars for the
13 purpose of _____ and issue bonds for the
14 payment thereof?]

15 3. If the constitutionally required percentage of the
16 votes cast are for the loan, the board shall, subject to the
17 restrictions of subsection 4, be vested with the power to
18 borrow money in the name of the district, to the amount and
19 for the purposes specified on the ballot, and issue the
20 bonds of the district for the payment thereof.

21 4. The loans authorized by this section shall not be
22 contracted for a period longer than twenty years, and the
23 entire amount of the loan shall at no time exceed, including

24 the existing indebtedness of the district, in the aggregate,
25 ten percent of the value of taxable tangible property
26 therein, as shown by the last completed assessment for state
27 and county purposes, the rate of interest to be agreed upon
28 by the parties, but in no case to exceed the highest legal
29 rate allowed by contract; when effected, it shall be the
30 duty of the directors to provide for the collection of an
31 annual tax sufficient to pay the interest on the
32 indebtedness as it falls due, and also to constitute a
33 sinking fund for the payment of the principal thereof within
34 the time the principal becomes due.

190.074. To levy and collect taxes as herein provided,
2 the board shall fix a rate of levy, not to exceed ten cents
3 on the one hundred dollars valuation of the taxable tangible
4 property within the district as shown by the last completed
5 assessment, the revenues from which shall be deposited in a
6 special fund and used only for the pension program of the
7 district, by submitting the [following] question to the
8 voters [at the municipal general, or a state primary or
9 general election in such district or at any election at
10 which a member of the board of directors is to be elected:]
11 **as provided in section 115.706.**

12 [Shall the board of directors of _____
13 Ambulance District be authorized to levy an
14 annual tax rate of _____ cents per one hundred
15 dollars valuation, the revenues from which shall
16 be deposited in a special fund and used only for
17 the pension program of the district?]

18 If a majority of the qualified voters casting votes thereon
19 be in favor of the question, the board of directors shall
20 accordingly levy a tax in accordance with the provisions of

21 this section, but if a majority of the voters casting votes
22 thereon do not vote in favor of the levy authorized by this
23 subsection, any levy previously authorized shall remain in
24 effect.

190.296. 1. For the purpose of purchasing any
2 property or equipment necessary or incidental to the
3 operation of central dispatching of emergency services, the
4 board may borrow money and issue bonds for the payment
5 thereof in the manner provided herein. The question of the
6 loan shall be decided by the submission of the question to
7 the eligible voters of the county [at the first municipal
8 election held in a calendar year] **as provided in subsection**
1 of section 115.706.

10 2. The question shall be submitted [in substantially
11 the following form:] **as provided in section 115.706.**

12 [Shall the _____ emergency services board
13 borrow money in the amount of _____ dollars for
14 the purpose of _____ and issue bonds for the
15 payment thereof?]

16 3. If the constitutionally required percentage of the
17 votes cast are for the loan, the board shall, subject to the
18 restrictions of subsection 4 of this section, be vested with
19 the power to borrow money in the name of the board, to the
20 amount and for the purposes specified on the ballot, and
21 issue the bonds of the board for the payment thereof.

22 4. The loans authorized by this section shall not be
23 contracted for a period longer than twenty years, and the
24 entire amount of the loan shall at no time exceed, including
25 the existing indebtedness of the board, in the aggregate,
26 ten percent of the value of taxable tangible property
27 therein, as shown by the last completed assessment for state
28 and county purposes, the rate of interest to be agreed upon

29 by the parties, but in no case to exceed the highest legal
30 rate allowed by contract; when effected, it shall be the
31 duty of the directors to direct a portion of the tax
32 collected pursuant to section 190.292 in an amount
33 sufficient to pay the interest on the indebtedness as it
34 falls due, and also to constitute a sinking fund for the
35 payment of the principal thereof within the time the
36 principal becomes due.

37 5. This section shall only apply to any county of the
38 third classification without a township form of government
39 and with more than twenty-four thousand five hundred but
40 less than twenty-four thousand six hundred inhabitants.

198.260. The question of whether or not a nursing home
2 shall be organized shall be submitted [in substantially the
3 following form:] **as provided in section 115.706.**

4 [Shall there be organized in the counties of
5 _____, state of Missouri, a nursing home
6 district for the establishment and operation of
7 a nursing home to be located within the
8 boundaries of the proposed district and having
9 the power to impose a property tax not to exceed
10 the annual rate of thirty-five cents on the
11 hundred dollars assessed valuation without voter
12 approval, and such additional tax as may be
13 approved hereafter by vote thereon, to be known
14 as "_____ Nursing Home District" as prayed for
15 by petition filed with the county clerk of
16 _____ County, Missouri, on the _____ day of
17 _____, 20 _____?]

198.263. Any district which has a lower tax levy than
2 the maximum levy authorized by section 198.250 may increase
3 its levy up to, but not in excess of, such maximum levy if a

4 majority of the voters of the district who vote on the
5 increase approve the increase. The ballot of submission for
6 a tax increase under this section shall be [in substantially
7 the following form:] **submitted as provided in section**
8 **115.706.**

9 [Shall the _____ Nursing Home District be
10 authorized to increase the annual rate of property
11 tax from _____ cents to _____ cents on the
12 hundred dollars assessed valuation?]

13 YES NO

14 (Place an "X" in the square opposite the answer
15 for which you wish to vote.)]

16 If a majority of the qualified voters casting votes thereon
17 are in favor of the increase, the board of directors of the
18 district shall levy the annual rate of tax approved; but if
19 a majority of the voters casting votes thereon are opposed
20 to the increase, any annual tax rate in effect at the time
21 of the election shall remain in effect; provided, however,
22 that if the voters of the district have previously approved
23 a levy and the levy has not been imposed, the board of
24 directors may impose such previously approved levy or
25 portion thereof, subject to other provisions of the law with
26 respect to limitation on tax revenues.

198.310. 1. For the purpose of purchasing nursing
2 home district sites, erecting nursing homes and related
3 facilities and furnishing the same, building additions to
4 and repairing old buildings, the board of directors may
5 borrow money and issue bonds for the payment thereof in the
6 manner provided herein. The question of the loan shall be
7 submitted by an order of the board of directors of the

8 district **as provided in subsection 1 of section 115.706.**
9 Notice of the submission of the question, the amount and the
10 purpose of the loan shall be given as provided in section
11 198.250.

12 2. The question shall be submitted [in substantially
13 the following form:] **as provided in section 115.706.**

14 [Shall the _____ Nursing Home District borrow
15 money in the amount of _____ dollars for the
16 purpose of _____ and issue bonds in payment
17 thereof?]

18 3. If the constitutionally required percentage of the
19 votes cast are for the loan, the board shall, subject to the
20 restrictions of subsection 4, be vested with the power to
21 borrow money in the name of the district, to the amount and
22 for the purposes specified on the ballot, and issue the
23 bonds of the district for the payment thereof.

24 4. The loans authorized by this section shall not be
25 contracted for a period longer than twenty years, and the
26 entire amount of the loan shall at no time exceed, including
27 the existing indebtedness of the district, in the aggregate,
28 ten percent of the value of taxable tangible property
29 therein, as shown by the last completed assessment for state
30 and county purposes, the rate of interest to be agreed upon
31 by the parties, but in no case to exceed the highest legal
32 rate allowed by contract; when effected, it shall be the
33 duty of the directors to provide for the collection of an
34 annual tax sufficient to pay the interest on the
35 indebtedness as it falls due, and also to constitute a
36 sinking fund for the payment of the principal thereof within
37 the time the principal becomes due.

204.250. 1. If the construction and maintenance of a
2 common system of trunk sewers and sewage treatment plants is

3 necessary to secure proper sanitary conditions for the
4 preservation of public health in a natural drainage area the
5 major portion of which lies within a county of the first
6 class containing all or part of a city having a population
7 of four hundred fifty thousand or more, or in a county of
8 the first class not having a charter form of government, or
9 in a county of the second, third or fourth class, and which
10 natural drainage area contains all or portions of several
11 drainage basins, several municipalities or sewer districts,
12 and if a common sewer district encompassing the entire area
13 would be eligible for federal aid and assistance under the
14 provisions of Title 33, Section 1151 et seq. of the United
15 States Code Annotated, as now or as may hereafter be
16 amended, the area may be established and incorporated as a
17 common sewer district under sections 204.250 to 204.470 in
18 the following manner: The county commission, or in charter
19 counties, the county executive with the concurrence by
20 resolution of the county legislature, of the county within
21 which the major portion of the area lies may petition the
22 circuit court having jurisdiction over the major portion for
23 the appointment of commissioners as herein provided, and to
24 take further action as may be necessary for the submission
25 to the legal voters residing in the area of the question
26 whether the area shall be organized and incorporated as a
27 common sewer district under sections 204.250 to 204.470.

28 2. The petition shall set forth a description in
29 general terms of the territory to be embraced in, suggest a
30 name for the proposed common sewer district and state the
31 aim and purposes for which the district is created.

32 3. Notwithstanding any provisions of law to the
33 contrary, if a sanitary sewage disposal or treatment system
34 is necessary for any number of buildings used solely or

35 primarily for residential or commercial purposes which are
36 situated in such geographical proximity and manner to one
37 another that the creation of a sewage disposal or treatment
38 system is feasible, and such buildings are situated in or
39 are in geographical proximity to an existing common sewer
40 district formed pursuant to this chapter, and if sanitary
41 sewage disposal or treatment services are not otherwise
42 available for service to such buildings, regardless of
43 whether the buildings lie in a natural drainage area or
44 natural drainage basin, such area may be established as a
45 common sewer subdistrict of an existing common sewer
46 district formed pursuant to the provisions of this chapter
47 by complying with the procedures set forth in subsections 4
48 to 7 of this section.

49 4. The circuit court of the circuit proposing to
50 create a sewer subdistrict pursuant to subsection 3 of this
51 section may, by order of the court, for good cause shown,
52 submit the question of creating such subdistrict to all
53 owners of record of all real property within such proposed
54 subdistrict at a general [or special] election [called for
55 that purpose] **as provided in subsection 1 of section**

56 **115.706.** Such order shall set forth the project name for
57 the proposed subdistrict, the general nature of the proposed
58 subdistrict, the estimated cost of the sewer improvements
59 for such subdistrict, the boundaries of the proposed
60 subdistrict to be assessed for sewer improvements, [and] the
61 proposed method or methods of assessment, **and other**
62 **information as provided in section 115.706.** The court may
63 thereafter create a sewer subdistrict of an existing common
64 sewer district formed pursuant to this chapter when the
65 question of creating such subdistrict has been approved by
66 the vote of the percentage of electors within such

67 subdistrict voting thereon that is equal to the percentage
68 of voter approval required for the issuance of general
69 obligation bonds of the city or county wherein such
70 subdistrict is located under Article VI, Section 26 of the
71 Constitution of this State. The notice of election
72 containing the question of creating a sewer subdistrict
73 shall contain the project name for the proposed subdistrict,
74 the general nature of the proposed subdistrict, the
75 estimated cost of the sewer improvements for such
76 subdistrict, the boundaries of the proposed subdistrict to
77 be assessed for sewer improvements, the proposed method or
78 methods of assessment, [and] a statement that the final cost
79 of such sewer improvements assessed against property within
80 the subdistrict and the amount of general obligation bonds
81 issued therefor shall not exceed the estimated cost of such
82 sewer improvements, as stated in such notice, by more than
83 twenty-five percent, **and other information as provided in**
84 **section 115.706.** The ballot upon which the question of
85 creating a sewer subdistrict is submitted to the qualified
86 voters residing within the proposed subdistrict shall
87 contain a question [in substantially the following form:] **as**
88 **provided in section 115.706.**

89 [Shall the _____ Circuit Court be authorized to
90 create a sewer subdistrict proposed for the
91 _____ (common sewer district name) and
92 authorize the common sewer district to incur
93 indebtedness and issue general obligation bonds
94 to pay for all or part of the cost of the
95 creation and maintenance of such subdistrict,
96 the cost of all indebtedness so incurred to be
97 assessed by the _____ (common sewer district
98 name) on the property within the subdistrict?]

99 5. As an alternative to the procedure described in
100 subsection 4 of this section, the circuit court of the
101 circuit may create such a sewer subdistrict when a proper
102 petition has been signed by the owners of record of at least
103 two-thirds by area of all real property located within such
104 proposed subdistrict. The petition, in order to become
105 effective, shall be filed with the circuit court. A proper
106 petition for the creation of a sewer subdistrict shall set
107 forth the proposed subdistrict name, the general nature of
108 the proposed subdistrict, the estimated cost of the sewer
109 improvements for such subdistrict, the boundaries of the
110 proposed subdistrict to be assessed for sewer improvements,
111 the proposed method or methods of assessment, a notice that
112 the names of the signers may not be withdrawn later than
113 seven days after the petition is filed with the court, and a
114 notice that the final cost of such assessments against
115 property within the subdistrict and the amount of general
116 obligation bonds issued therefor shall not exceed the
117 estimated cost of sewer improvements, as stated in such
118 petition, by more than twenty-five percent.

119 6. Upon receiving the requisite voter approval at an
120 election or upon the filing of a proper petition with the
121 court, the court may by order determine the advisability of
122 the subdistrict and may order that the subdistrict be
123 established and that preliminary plans and specifications
124 for the subdistrict be made. Such order shall state and
125 make findings as to the subdistrict name, the nature of the
126 subdistrict, the estimated cost of the sewer improvements
127 for such subdistrict, the boundaries of the subdistrict to
128 be assessed for sewer improvements, the proposed method or
129 methods of assessment, and shall also state that the final
130 cost of such assessments against the property within the

131 subdistrict and the amount of general obligation bonds
132 issued therefor shall not, without a new election or
133 petition, exceed the estimated cost of such sewer
134 improvements by more than twenty-five percent.

135 7. The boundaries of the proposed subdistrict shall be
136 described by metes and bounds, streets or other sufficiently
137 specific description. The area of the subdistrict finally
138 determined to be assessed may be less than, but shall not
139 exceed, the total area comprising such district.

205.563. 1. The governing body of any city of the
2 fourth classification with more than two hundred but fewer
3 than three hundred inhabitants and located in any county of
4 the second classification with more than forty-eight
5 thousand two hundred but fewer than forty-eight thousand
6 three hundred inhabitants may impose, by order or ordinance,
7 an annual real property tax to fund the construction,
8 operation, and maintenance of a community health center.
9 The tax authorized in this section shall not exceed thirty-
10 five cents per year on each one hundred dollars of assessed
11 valuation on all taxable real property within the city. Any
12 such city may enter into an agreement or agreements with
13 taxing jurisdictions located at least partially within the
14 incorporated limits of such city to levy the tax authorized
15 under this section upon real property located within the
16 jurisdiction of such district, but outside the incorporated
17 limits of such city, provided that any taxing jurisdiction
18 desiring to levy such tax shall first receive voter approval
19 of such measure in the manner and form contained in this
20 section **and section 115.706**. The tax authorized in this
21 section shall be in addition to all other property taxes
22 imposed by law, and shall be stated separately from all
23 other charges and taxes.

24 2. No order or ordinance adopted under this section
25 shall become effective unless the governing body of the city
26 submits to the voters residing within such city at a [state]
27 general[, primary, or special] election a proposal to
28 authorize the city to impose a tax under this section.

29 3. The question shall be submitted [in substantially
30 the following form:] **as provided in section 115.706.**

31 [Shall the city of _____ and _____ district (if
32 applicable) be authorized to impose a tax on
33 owners of real property in an amount equal to
34 _____ (insert amount not to exceed thirty-five
35 cents) per one hundred dollars assessed valuation
36 for the purpose of constructing, operating, and
37 maintaining a community health center?]

38 YES NO

39 If you are in favor of the question, place an "X"
40 in the box opposite "YES". If you are opposed to
41 the question, place an "X" in the box opposite
42 "NO".]

43 If a majority of the votes cast on the question by the
44 qualified voters voting thereon are in favor of the
45 question, then the tax shall become effective in the tax
46 year immediately following its approval. If a majority of
47 the votes cast on the question by the qualified voters
48 voting thereon are opposed to the question, then the tax
49 shall not become effective unless and until the question is
50 resubmitted under this section to the qualified voters and
51 such question is approved by a majority of the qualified
52 voters voting on the question.

53 4. The tax authorized under this section shall be
54 levied and collected in the same manner as other real
55 property taxes are levied and collected within the city.

56 5. The governing body of any city that has imposed a
57 real property tax under this section may submit the question
58 of repeal of the tax to the voters on any [date available
59 for elections for the city] **general election day**. If a
60 majority of the votes cast on the question by the qualified
61 voters voting thereon are in favor of repeal, that repeal
62 shall become effective on the first day of the tax year
63 immediately following its approval. If a majority of the
64 votes cast on the question by the qualified voters voting
65 thereon are opposed to the repeal, then the tax shall remain
66 effective until the question is resubmitted under this
67 section to the qualified voters and the repeal is approved
68 by a majority of the qualified voters voting on the question.

69 6. Whenever the governing body of any city that has
70 imposed a real property tax under this section receives a
71 petition, signed by a number of registered voters of the
72 city equal to at least two percent of the number of
73 registered voters of the city voting in the last
74 gubernatorial election, calling for an election to repeal
75 the tax, the governing body shall submit to the voters of
76 such city **on a general election day** a proposal to repeal the
77 tax. If a majority of the votes cast on the question by the
78 qualified voters voting thereon are in favor of the repeal,
79 the repeal shall become effective on the first day of the
80 tax year immediately following its approval. If a majority
81 of the votes cast on the question by the qualified voters
82 voting thereon are opposed to the repeal, then the tax shall
83 remain effective until the question is resubmitted under
84 this section to the qualified voters and the repeal is

85 approved by a majority of the qualified voters voting on the
86 question.

87 7. If the real property tax authorized under this
88 section is repealed or terminated by any means, all funds
89 collected under the tax shall continue to be used solely for
90 the designated purposes.

205.979. 1. The board of trustees may request that
2 the governing body of the county or counties request the
3 election officials of any county or city not within a county
4 containing all or part of such service area to submit to the
5 qualified voters of such county, or city not within a
6 county, at a general[, primary, or special] election the
7 proposition contained in subsection 3 of this section. Such
8 election officials shall give legal notice at least sixty
9 days prior to such general[, primary, or special] election
10 in at least two newspapers that such proposition shall be
11 submitted at any general[, primary, or special] election
12 held for submission of the proposal. A request by the board
13 of trustees for a proposition to be submitted to the voters
14 as set out in this section shall be considered a request of
15 the county, or city not within a county, for purposes of
16 section 115.063.

17 2. The tax may not be levied to exceed forty cents per
18 each one hundred dollars assessed valuation therefor.

19 3. The ballot to be used for voting on the proposition
20 shall be [substantially in the following form:] **submitted as**
21 **provided in section 115.706.**

22 [OFFICIAL BALLOT]

23 (Check the one for which you wish to vote.)

24 Shall (name of county) establish a community mental
25 health fund to establish, improve (and) (or)
26 maintain a community mental health service, and for
27 which the (county) shall levy a tax of (insert)
28 exact amount to be voted upon) cents per each one
29 hundred dollars assessed valuation therefor?

30 YES NO]

31 4. The election shall be conducted and the vote
32 canvassed in the same manner as other county elections.

206.070. The question shall be submitted [in
2 substantially the following form:] **as provided in section
3 115.706.**

4 [Shall there be organized in the counties of
5 _____, state of Missouri, a hospital district
6 for the establishment and operation of a
7 hospital to be located at _____ in _____
8 County, Missouri, and having the power to impose
9 a property tax not to exceed the annual rate of
10 fifty cents on the hundred dollars assessed
11 valuation without voter approval, and such
12 additional tax as may be approved hereafter by
13 vote thereon to be known as "_____ Hospital
14 District", as prayed for by petition filed with
15 the county clerk of _____ County, Missouri, on
16 the _____ day of _____, 20____?]

206.120. 1. For the purpose of purchasing hospital
2 sites, erecting hospitals and related facilities and
3 furnishing the same, building additions to and repairing old
4 buildings, the board of directors may borrow money and issue
5 bonds for the payment thereof in the manner provided

6 herein. The question of the loan shall be submitted to the
7 voters by an order of the board of directors of the district.

8 2. The question shall be submitted [in substantially
9 the following form:] **as provided in section 115.706.**

10 [Shall the _____ hospital district borrow money
11 in the amount of _____ dollars for the purpose
12 of _____ and issue bonds in payment thereof?]

13 3. If the then constitutionally required majority of
14 the votes cast are for the loan, the board shall, subject to
15 the restrictions of subsection 5, be vested with the power
16 to borrow money in the name of the district, to the amount
17 and for the purposes specified on the ballot, and issue the
18 bonds of the district for the payment thereof.

19 4. If less than the required majority of the votes
20 cast are for the first loan submitted to the voters
21 following the organization of the district, a second
22 question for authority to borrow money may be submitted and
23 if unsuccessful a third question may be submitted. If each
24 of the first three questions submitted to the voters for
25 authority to borrow money for the purposes of this section
26 is defeated, or if no successful submission for such purpose
27 is conducted within five years after the establishment of
28 the district, then the district shall be immediately
29 dissolved by order of the county commission establishing it,
30 and any funds remaining on hand and belonging to the
31 district shall forthwith be paid pro rata to those taxpayers
32 from whom they were collected; provided that in any district
33 wherein a hospital is in operation without having voted
34 bonds, the provisions of this section as relating to
35 dissolution shall not apply.

36 5. The loans authorized by this section shall not be
37 contracted for a period longer than twenty years, and the

38 entire amount of the loan shall at no time exceed, including
39 the existing indebtedness of the district, in the aggregate,
40 ten percent of the value of taxable tangible property
41 therein, as shown by the last completed assessment for state
42 and county purposes, the rate of interest to be agreed upon
43 by the parties, but in no case to exceed the highest legal
44 rate allowed by contract. When effected, it shall be the
45 duty of the directors to provide for the collection of an
46 annual tax sufficient to pay the interest on the
47 indebtedness as it falls due, and also to constitute a
48 sinking fund for the payment of the principal thereof within
49 the time the principal becomes due.

209.130. 1. There is hereby levied an annual tax of
2 three cents on each one hundred dollars valuation of taxable
3 property in the state of Missouri to provide a fund out of
4 which shall be paid the pensions for the deserving blind as
5 herein provided. The tax shall be collected at the same
6 time and in the same manner and by the same means as other
7 state taxes are now collected. The tax, when so collected,
8 shall be paid into the state treasury to the credit of the
9 blind pension fund, out of which fund shall be paid the
10 pension as provided by law. Any balance remaining in the
11 fund after the payment of the pensions may be appropriated
12 for the adequate support of the commission for the blind,
13 and any balance remaining at the end of the biennium shall
14 be transferred to the distributive public school fund.

15 **2. This section shall expire upon the adoption of an**
16 **amendment to Article III, Section 38(b) of the Constitution**
17 **of Missouri requiring the general assembly to annually**
18 **appropriate moneys for the pensioning of the blind and**
19 **eliminating the property tax levied for such purpose.**

210.860. 1. The governing body of any county or city
2 not within a county may, after voter approval pursuant to
3 this section, levy a tax not to exceed twenty-five cents on
4 each one hundred dollars of assessed valuation on taxable
5 property in the county for the purpose of providing
6 counseling, family support, and temporary residential
7 services to persons eighteen years of age or less and those
8 services described in section 210.861. The question shall
9 be submitted to the qualified voters of the county or city
10 not within a county at a [county or state] general[, primary
11 or special] election upon the motion of the governing body
12 of the county or city not within a county or upon the
13 petition of eight percent of the qualified voters of the
14 county determined on the basis of the number of votes cast
15 for governor in such county or city not within a county at
16 the last gubernatorial election held prior to the filing of
17 the petition. The election officials of the county or city
18 not within a county shall give legal notice as provided in
19 chapter 115. The question shall be submitted [in
20 substantially the following form:] **as provided in section
21 115.706.**

22 [Shall _____ County (City) be authorized to levy
23 a tax of _____ cents on each one hundred dollars
24 of assessed valuation on taxable property in the
25 county (city) for the purpose of establishing a
26 community children's services fund for purposes
27 of providing funds for counseling and related
28 services to children and youth in the county
29 (city) eighteen years of age or less and services
30 which will promote healthy lifestyles among
31 children and youth and strengthen families?]

33 If a majority of the votes cast on the question by the
34 qualified voters voting thereon are in favor of the
35 question, then the tax shall be levied and collected as
36 otherwise provided by law. If a majority of the votes cast
37 on the question by the qualified voters voting thereon are
38 opposed to the question, then the tax shall not be levied
39 unless and until the question is again submitted to the
40 qualified voters of the county or city not within a county
41 and a majority of such voters are in favor of such a tax,
42 and not otherwise.

43 2. All revenues generated by the tax prescribed in
44 this section shall be deposited in the county treasury or,
45 in a city not within a county, to the board established by
46 law to administer such fund to the credit of a special
47 "Community Children's Services Fund" to accomplish the
48 purposes set out herein and shall be used for no other
49 purpose. Such fund shall be administered by and expended
50 only upon approval by a board of directors, established
51 pursuant to section 210.861.

233.172. 1. In any county of the first classification
2 without a charter form of government having a population of
3 at least one hundred fifty thousand and either containing a
4 portion of a city with a population of at least three
5 hundred fifty thousand or bordering a city not within a
6 county, the county commission may, by resolution, submit the
7 question of creating a road benefit district pursuant to
8 sections 233.170 to 233.316, encompassing the unincorporated
9 areas of such county to all of the qualified voters residing
10 within such district [at a general or special election
11 called for that purpose] **as provided in subsection 1 of**
12 **section 115.706.** Such resolution shall set forth the name

13 of the proposed road benefit district, its boundaries and a
14 proposed road and bridge benefit district tax levy in an
15 amount not to exceed twenty cents per one hundred dollars
16 assessed valuation. The ballot upon which the question of
17 creating a road benefit district is submitted to the
18 qualified voters residing within the proposed district shall
19 contain a question [in substantially the following form:] **as**
20 **provided in section 115.706.**

21 [Shall the _____ County, be authorized to
22 create a road benefit district within the
23 following boundaries, to-wit: _____ (set forth
24 boundaries of proposed road benefit district)
25 and assess a levy not to exceed _____ cents per
26 one hundred dollars assessed valuation upon all
27 property within the boundaries of said road
28 benefit district the proceeds of which levy
29 shall be placed in a "road benefit district
30 fund" and used solely for the improvement,
31 maintenance, construction and repair of roads
32 and bridges within the boundaries of the road
33 benefit district?]

34 2. If the ballot question is approved by a majority of
35 the qualified voters residing within the boundaries of the
36 proposed district, the governing body of the county shall be
37 authorized to assess and collect a levy in an amount not to
38 exceed the amount specified on the ballot, in which event
39 the sums so collected shall be placed in a separate "road
40 district benefit fund" and used only for the purposes
41 specified on the ballot within the boundaries of the road
42 benefit district.

43 3. Notwithstanding section 233.170, to the contrary, a
44 district established pursuant to this section may contain

45 less than six hundred forty acres and may contain
46 territories that are not contiguous.

233.200. 1. The commissioners of such districts so
2 incorporated shall have power to issue road and bridge bonds
3 for and on behalf of their respective districts, payable out
4 of funds derived from taxation of all property taxable
5 therein to an amount including existing indebtedness payable
6 out of funds so derived not exceeding five percent of the
7 assessed valuation of such property to be ascertained by the
8 assessment next before the last assessment for state and
9 county purposes. Such bonds to be issued in denominations
10 of one hundred dollars, or some multiple thereof, to bear
11 interest at not exceeding the rate per annum permitted by
12 law, and to become due in not exceeding twenty years after
13 the date of such bonds. Whenever the board of commissioners
14 of any such road district propose to issue such bonds, they
15 shall submit the question to the voters in the district **as**
16 **provided in section 115.706.**

17 2. The notice of election shall state the amount of
18 bonds to be issued.

19 3. The result of the submission of the question shall
20 be entered upon the records of the district. If it shall
21 appear that the constitutionally required percentage of the
22 voters voting on the question shall have voted in favor of
23 the issue of the bonds, the commissioners shall order and
24 direct the execution of the bonds for and on behalf of such
25 district and provide for the levy and collection of a direct
26 annual tax upon all the taxable property in the district
27 sufficient to provide for the payment of the principal and
28 interest of the bonds so authorized as they respectively
29 become due.

30 4. The question shall be submitted [in substantially
31 the following form:] **as provided in section 115.706.**

32 [Shall the _____ special road district of
33 _____ County issue road and bridge bonds in the
34 amount of _____ dollars?]

35 5. The board of commissioners shall not sell the bonds
36 for less than ninety-five percent of the par value thereof,
37 and the proceeds shall be paid over to the county treasurer,
38 and disbursed on warrants drawn by the president or vice
39 president of the board of commissioners and attested by the
40 secretary. The proceeds of the sale of such bonds shall be
41 used for the purpose only of paying the cost of holding such
42 election, and constructing, repairing and maintaining
43 bridges and culverts within the district, and working,
44 repairing, maintaining and dragging public roads within the
45 district.

233.345. 1. The special road district commissioners
2 of districts so incorporated shall have power to issue road
3 and bridge bonds for and on behalf of their respective
4 districts, payable out of funds derived from taxation of all
5 property taxable therein, to an amount, including existing
6 indebtedness payable out of funds so derived not exceeding
7 five percent of the assessed valuation of such property to
8 be ascertained by the assessment next before the last
9 assessment for state and county purposes. Such bonds to be
10 issued in denominations of one hundred dollars or some
11 multiple thereof, to bear interest at not exceeding the rate
12 per annum permitted by law, and to become due in not
13 exceeding twenty years after the date of such bonds.

14 2. Whenever the board of special road district
15 commissioners of such road district propose to issue such
16 bonds, they shall order the question to be submitted to the

17 voters of the district **as provided in section 115.706.** The
18 notice of election shall state the amount of bonds to be
19 issued.

20 3. The result of the submission of the question shall
21 be entered upon the records of the district. If it shall
22 appear that the constitutionally required percentage of the
23 voters voting on the question shall have voted in favor of
24 the issue of the bonds, the commissioners shall order and
25 direct the execution of the bonds for and on behalf of such
26 district and provide for the levy and collection of a direct
27 annual tax upon all the taxable property in the district
28 sufficient to provide for the payment of the principal and
29 interest of the bonds so authorized as they respectively
30 become due.

31 4. The question shall be submitted [**in substantially**
32 **the following form:] as provided in section 115.706.**

33 [Shall the _____ special road district of
34 County issue bonds in the amount of
35 dollars?]

36 5. The board of special road district commissioners
37 shall not sell the bonds for less than ninety-five percent
38 of the par value thereof and the proceeds shall be paid over
39 to the treasurer of the special road district and disbursed
40 on warrants drawn by the president or vice president of the
41 board of commissioners and attested by the secretary. The
42 proceeds of the sale of such bonds shall be used for the
43 purpose only of paying the cost of holding such election,
44 and constructing, repairing and maintaining bridges and
45 culverts within the district, and working, repairing,
46 maintaining and dragging public roads within the district.

233.455. 1. Whenever the board of commissioners of
2 any special road district proposes to issue bonds for road

3 purposes, they shall order the submission of the question to
4 the voters and whenever twenty voters of any township shall
5 file with the clerk of the county commission wherein the
6 township is located a petition in writing asking that bonds
7 for road purposes be issued for and on behalf of such
8 township, it shall be the duty of the county commission to
9 order the submission of the question to the voters **as**
10 **provided in section 115.706.**

11 2. The notice of election, in either case, shall state
12 the amount of bonds to be issued.

13 3. The result of the submission of the question shall
14 be entered upon the records of such county commission or the
15 board of commissioners. If it shall appear that two-thirds
16 of the voters voting on said question shall have voted in
17 favor of the issuance of said bonds, the board of
18 commissioners of the special road district, or the county
19 commission, as the case may be, shall order and direct the
20 execution of the bonds for and on behalf of such special
21 road district or township, and shall provide for the levy
22 and collection of a direct annual tax upon all the taxable
23 property in said district or township sufficient to provide
24 for the payment of the principal and interest of the bonds
25 so authorized as they respectively become due.

26 4. It shall be the duty of the clerk of the board of
27 commissioners on or before the first day of May in each
28 year, or the state auditor immediately thereafter, in case
29 the clerk of the board of commissioners should fail or
30 neglect, on or before the first day of May of each year, so
31 to do, to certify to the county commission of the county, or
32 counties, wherein such road district is situated, the amount
33 of money that will be required during the next succeeding

34 year to pay interest falling due on bonds issued and the
35 principal of bonds maturing during such year.

36 5. On receipt of such certificate it shall be the duty
37 of the county commission, or commissions, at the time it
38 makes the levy for state, county, school and other taxes,
39 to, by order made, levy such a rate of taxation upon the
40 taxable property in the road district, in such county or
41 counties, as will raise the sum of money required for the
42 purposes aforesaid. On such order being made it shall be
43 the duty of the clerk of the county commission, or
44 commissions, to extend such rate of taxation upon the tax
45 books, against all of the taxable property in the district
46 in such county or counties, and the same shall be collected
47 by the collector of the revenue at the time and in the
48 manner, and by the same means as state, county, school and
49 other taxes are collected.

50 6. At the time the county commission is required to
51 determine and levy the rate of taxation for state, county,
52 school and other taxes, to determine, order and levy such a
53 rate of taxation upon the taxable property in any township
54 in such county as may have outstanding bonds issued under
55 this section as will be sufficient to pay interest and
56 principal falling due during the next succeeding year. It
57 shall be the duty of the clerk of the county commission to
58 extend upon the tax books of the county such rate of
59 taxation upon and against all of the taxable property in
60 such township, and when so extended the same shall be
61 collected by the collector of the revenue at the time, in
62 the manner, and by the means that state, county, school and
63 other taxes are collected.

64 7. All the laws, rights and remedies of the state of
65 Missouri for the collection of state, county, school and

66 other taxes, shall be applicable to the collection of taxes
67 herein authorized to be collected.

233.460. The question shall be submitted [in
2 substantially the following form:] **as provided in section
3 115.706.**

4 [Shall the _____ special road district of
5 _____ (Name district or township) of _____
6 county issue road bonds in the amount of _____
7 dollars?]

233.510. 1. The commissioners of any special road
2 subdistrict may levy, if four-sevenths of the voters of the
3 subdistrict voting thereon approve, a tax on all taxable
4 property in the subdistrict, the proceeds of which to be
5 used for the support of the subdistrict, including the
6 payment of bonds issued under section 233.513. The
7 proposition to levy the tax authorized by this section may
8 be submitted by the commissioners at the next annual
9 election of the members of the commission or at any
10 [regularly scheduled primary or] general election [or at a
11 special election called for the purpose]. A separate ballot
12 containing the question shall [read as follows:] **be
13 submitted as provided in section 115.706.**

14 [Shall the commissioners of the _____
15 Special Road Subdistrict be authorized to
16 levy a tax of _____ cents on the one
17 hundred dollars assessed valuation to
18 provide funds for the support of the
19 subdistrict?]

20 FOR THE PROPOSITION

21 AGAINST THE PROPOSITION

22 (Place an X in the square opposite the one
23 for which you wish to vote.)]

24 If four-sevenths of the qualified voters casting votes
25 thereon be in favor of the question, the commissioners shall
26 levy a tax in accordance with the provisions of this
27 section, but if four-sevenths of the voters casting votes
28 thereon do not vote in favor of the levy authorized by this
29 section, no such tax shall be levied.

30 2. Any tax authorized pursuant to the provisions of
31 this section shall be levied and collected as provided by
32 law for the levy and collection of taxes for special road
33 districts. Taxes authorized pursuant to this section shall
34 be deposited with the county treasurer, who shall disburse
35 the moneys only to the president or vice president of the
36 subdistrict upon warrants signed by such officer and
37 attested by the secretary of the subdistrict.

235.175. 1. Before the board of directors of any
2 street light maintenance district may increase the
3 district's current tax levy, the proposed increase must be
4 approved by a majority of the voters voting thereon.

5 2. The proposition to increase the tax levy may be
6 submitted by the board of directors or upon petition of five
7 hundred registered voters of the district. All propositions
8 to increase the tax levy shall be submitted [at the next
9 election permitted by section 115.123] **as provided in**
10 **subsection 1 of section 115.706.**

11 3. A separate ballot containing the question shall
12 [read as follows:] **be submitted as provided in section**
13 **115.706.**

14 [Shall the board of directors of the _____ street
15 light maintenance district be authorized to
16 increase the current tax levy of _____ cents per
17 one hundred dollars assessed valuation to _____
18 cents per one hundred dollars assessed valuation to
19 provide funds for the support of the district?]

20 YES NO

21 (If you are in favor of the tax levy, place an X in
22 the box opposite "YES". If you are opposed to the
23 tax levy, place an X in the box opposite "NO".)]

24 4. If a majority of the qualified voters casting votes
25 thereon be in favor of the increased tax levy, the board of
26 directors shall raise the tax levy to the level approved by
27 the voters. If a majority of the voters casting votes
28 thereon do not vote in favor of the increased tax levy, any
29 levy previously authorized shall remain in effect.

30 5. No street light maintenance district shall fix a
31 rate of levy which exceeds the maximum tax levy authorized
32 by section 235.170.

238.232. 1. If approved by at least four-sevenths of
2 the qualified voters voting on the question in the district,
3 the district may impose a property tax in an amount not to
4 exceed the annual rate of ten cents on the hundred dollars
5 assessed valuation. The district board may levy a property
6 tax rate lower than its approved tax rate ceiling and may
7 increase that lowered tax rate to a level not exceeding the
8 tax rate ceiling without voter approval. The property tax
9 shall be uniform throughout the district.

10 2. The ballot of submission shall be [substantially in
11 the following form:] submitted as provided in section
12 115.706.

13 [Shall the _____ Transportation Development
14 District impose a property tax upon all real
15 and tangible personal property within the
16 district at a rate of not more than _____
17 (insert amount) cents per hundred dollars
18 assessed valuation for the purpose of
19 providing revenue for the development of a
20 project (or projects) in the district (insert
21 general description of the project or
22 projects, if necessary)?

23 YES NO

24 If you are in favor of the question, place an
25 "X" in the box opposite "YES". If you are
26 opposed to the question, place an "X" in the
27 box opposite "NO".]

28 3. The county collector of each county in which the
29 district is partially or entirely located shall collect the
30 property taxes and special benefit assessments made upon all
31 real property and tangible personal property within that
32 county and the district, in the same manner as other
33 property taxes are collected.

34 4. Every county collector having collected or received
35 district property taxes shall, on or before the fifteenth
36 day of each month and after deducting his commissions, remit
37 to the treasurer of that district the amount collected or
38 received by him prior to the first day of the month. Upon
39 receipt of such money, the district treasurer shall execute
40 a receipt therefor, which he shall forward or deliver to the
41 collector. The district treasurer shall deposit such sums
42 into the district treasury, credited to the appropriate
43 project or purpose. The collector and district treasurer
44 shall make final settlement of the district account and

45 commissions owing, not less than once each year, if
46 necessary.

47 5. Notwithstanding any provision of law to the
48 contrary, all property owned by an entity that is exempt
49 from taxation under 26 U.S.C. Section 501(c), as amended,
50 shall be exempt from any special assessment levied by a
51 district under this section so long as the property is used
52 in furtherance of the entity's tax exempt purposes.

247.130. 1. Any district organized hereunder shall
2 have power to borrow money for any of the purposes provided
3 for in sections 247.010 to 247.220, and to issue bonds
4 therefor. In such event the board of directors shall
5 proceed substantially as follows: The board shall adopt a
6 resolution, reciting the necessity for the borrowing of
7 money, the amount of money necessary to be raised, the
8 purposes thereof, and the amount and type or character of
9 bonds to be issued. Such resolution shall also fix the date
10 of an election, to be held **on a general election day**, for
11 the purpose of testing the sense of the voters of the
12 district on the question of incurring such indebtedness and
13 issue bonds in evidence thereof.

14 2. Such resolution may submit at such election a
15 proposal to issue general obligation bonds or special
16 obligation bonds, or both, but in no event shall the board
17 of directors have authority to issue bonds unless at such
18 election the constitutionally required percentage of the
19 qualified voters of the district voting on any general
20 obligation bonds shall assent thereto and a simple majority
21 of the qualified voters of the district voting on any
22 special obligation bonds shall assent thereto.

23 3. Districts organized under the provisions of
24 sections 247.010 to 247.220 may issue either general

25 obligation bonds or special obligation bonds, as herein
26 defined; provided, however, that the type or character of
27 bonds to be issued shall be determined by the board of
28 directors in advance of calling the bond election and shall
29 be stated in the notice of election as herein provided.

30 4. General obligation bonds, within the meaning of
31 said sections, shall be bonds issued within the limitation
32 of indebtedness prescribed under Section 26 of Article VI of
33 the Constitution of Missouri, for the payment of which, both
34 principal and interest, a direct tax may be levied upon all
35 taxable property within the district. Before or at the time
36 of issuing general obligation bonds, the board of directors
37 shall provide for the collection of an annual tax, to be
38 levied upon all taxable property within the district
39 sufficient to pay the interest on such bonds as it falls
40 due, and also to constitute a sinking fund for the payment
41 of the principal thereof within twenty years from the date
42 of such bonds; provided, however, that the net income and
43 revenue arising from the operation of the waterworks system
44 of such district, after providing for costs of operation,
45 maintenance, depreciation and necessary extensions and
46 enlargements, shall be transferred to and become a part of
47 the interest and sinking fund applicable to such general
48 obligation bonds, unless or until such net revenues are
49 pledged to the payment of special obligation bonds as herein
50 provided.

51 5. Special obligation bonds, within the meaning of
52 sections 247.010 to 247.220, shall be bonds payable, both as
53 to principal and interest, wholly and only out of the net
54 income and revenues arising from the operation of the
55 waterworks system of any such district, after providing for
56 costs of operation, maintenance, depreciation and necessary

57 extensions and enlargements, and such bonds shall not be
58 deemed to be indebtedness of any such district within the
59 meaning of any constitutional or statutory limitation upon
60 the incurring of indebtedness. Before or at the time of
61 issuing any such special obligation bonds, the board of
62 directors shall pledge such net income and revenues to the
63 payment of such bonds, both principal and interest, and
64 shall covenant to fix, maintain and collect rates for water
65 and water service supplied by such district so as to assure
66 that such net income and revenues will be sufficient for the
67 purposes herein required.

68 6. All bonds issued under the provisions of sections
69 247.010 to 247.220 shall be payable serially, beginning not
70 more than five years after the date they bear; the last
71 installment of any general obligation bonds so issued shall
72 be payable not more than twenty years after such date, and
73 the last installment of any special obligation bonds so
74 issued shall be payable not more than thirty-five years
75 after such date. Such bonds shall bear such rate of
76 interest, not exceeding six percent per annum, payable
77 annually or semiannually, shall be payable at such place or
78 places, within or without the state of Missouri, shall be
79 executed by the president of the board of directors,
80 attested by the clerk of said board, under the seal of the
81 district, and shall be of such denomination and be payable
82 in such medium of payment, all as the board of directors may
83 determine; provided, further, that should any bond issue
84 fail to carry at an election held for that purpose, the
85 board of directors shall have no power to call another
86 election on the question of the issuance of bonds for a
87 period of four months thereafter.

247.350. 1. The decree of incorporation shall not
2 become final and conclusive until it shall have been
3 submitted to voters of the proposed district and until it
4 shall have been assented to by a majority vote of the voters
5 of the district voting on the question.

6 2. The decree shall provide for the submission of the
7 question of incorporating such districts and to vote on the
8 maximum rate of levy for general operating purposes if such
9 maximum rate shall exceed fifteen cents on the one hundred
10 dollar valuation of the district, shall fix the date for
11 holding such election **as the general election date.**

12 3. The question of incorporating the district shall be
13 submitted [in substantially the following form:] **as provided**
14 **in section 115.706.**

15 [Shall there be incorporated a _____
16 metropolitan water supply district?]

17 4. Any question to determine the maximum rate of levy
18 for general operation purposes in excess of fifteen cents on
19 the one hundred dollars valuation shall be submitted in
20 substantially the following form:

21 Shall the _____ metropolitan water supply district be
22 authorized to levy a tax not exceeding _____ cents per one
23 hundred dollars assessed valuation for general operating
24 purposes?

25 5. The return shall be certified to the circuit court
26 having jurisdiction in the cause, and said court shall
27 thereupon enter its order canvassing said returns and
28 declaring the result of such election. If upon such canvass
29 and declaration it is found and determined that a majority
30 of the voters of the district voting on the question shall
31 have voted in favor of the question, the court shall enter
32 its further order declaring the decree of incorporation to

33 be final and conclusive. In the event, however, that the
34 court shall find the majority shall not have voted in favor
35 of the question the court shall enter its further order
36 declaring said decree of incorporation to be void and of no
37 effect.

38 6. If the court enters an order declaring the decree
39 of incorporation to be final and conclusive, it shall at the
40 same time designate the first board of directors of said
41 district from among the names of the voters who have been
42 named in one or more petitions filed in said cause. The
43 court shall designate and the decree shall contain the
44 appointment of two of such directors to serve for a term
45 ending three years after the next succeeding second Tuesday
46 in April, two of such directors to serve for a term ending
47 three years after the next succeeding second Tuesday in
48 April, two of such directors to serve for a term ending two
49 years after the next succeeding second Tuesday in April, and
50 one of such directors to serve for a term ending one year
51 after the next succeeding second Tuesday in April. The
52 directors thus appointed by the court shall serve for the
53 terms thus designated and until their successors shall have
54 been appointed or elected as provided in section 247.430.

55 7. The court shall at the same time enter an order of
56 record declaring the result of the submission of the
57 question to determine the maximum rate of levy of the
58 district, and shall set forth the amount beyond which the
59 board shall not thereafter have power to order a levy except
60 as otherwise provided in section 247.460 and which levy in
61 no event shall exceed the sum of twenty-five cents on the
62 one hundred dollar assessed valuation.

247.470. 1. On or before the first day of May of each
2 year, the board shall certify to the county commission of

3 the county within which the district is located a rate of
4 levy so fixed by the board as provided by law, with
5 directions that at the time and in the manner required by
6 law for levy of taxes for county purposes such county
7 commission shall levy a tax at the rate so fixed and
8 determined upon the assessed valuation of all the taxable
9 tangible property within the district, in addition to such
10 other taxes as may be levied by such county commission.

11 2. If the board thereafter in any year fixes and
12 determines by resolution of the board a rate of levy in
13 excess of fifteen cents per one hundred dollars valuation or
14 of the rate approved by a vote of the majority of the voters
15 of the district voting thereon, as provided herein for
16 general purposes, then the board shall order the submission
17 of the question of levying a tax rate in such increased
18 amount to the voters of the district in the same manner so
19 far as practicable as is provided for the submission of the
20 question to create a bonded indebtedness. Such resolution
21 of the board shall also fix the date upon which the election
22 is to be held **at the next general election date.**

23 3. The question shall be submitted [in substantially
24 the following form:] **as provided in section 115.706.**

25 [Shall the _____ metropolitan water supply
26 district be authorized to levy an annual rate of
27 taxation not exceeding _____ cents per one
28 hundred dollars assessed valuation for general
29 operating purposes?]

247.550. 1. Any district organized hereunder shall
2 have power to borrow money for any of the purposes provided
3 for in sections 247.230 to 247.670, and to issue bonds
4 therefor. In such event the board of directors shall
5 proceed substantially as follows:

6 (1) The board shall adopt a resolution reciting the
7 necessity for the borrowing of money, the amount of money
8 necessary to be raised, the purposes thereof, the amount and
9 type or character of bonds to be issued.

10 (2) Such resolution shall also fix the date of an
11 election to be held for the purpose of testing the sense of
12 the voters of the district on the question to borrow money
13 and issue bonds in evidence thereof **at the next general**
14 **election date.**

24 2. If the question is to issue general obligation
25 bonds, it must be assented to by two-thirds of the voters of
26 the district voting on the question; if the question is to
27 issue special revenue obligation bonds, it must be assented
28 to by four-sevenths of the voters on the question.

249.929. 1. To establish a sewage or storm water
2 facility improvement district, the governing body of any
3 city with a population of three hundred fifty thousand or
4 more inhabitants which is located in more than one county,
5 or the governing body of any county of the first
6 classification without a charter form of government that has
7 a population of at least one hundred sixty thousand
8 inhabitants, or the governing body of any county of the
9 first classification without a charter form of government

10 containing a portion of a city with a population of at least
11 three hundred fifty thousand inhabitants, or the governing
12 body of any county of the first classification without a
13 charter form of government as of August 28, 1995, that has a
14 population of more than one hundred five thousand but less
15 than one hundred twenty thousand inhabitants, shall comply
16 with the procedures described in subsection 2 of this
17 section.

18 2. The governing body of any city with a population of
19 three hundred fifty thousand or more inhabitants which is
20 located in more than one county, or the governing body of
21 any county of the first classification without a charter
22 form of government that has a population of at least one
23 hundred sixty thousand inhabitants, or the governing body of
24 any county of the first classification without a charter
25 form of government containing a portion of a city with a
26 population of at least three hundred fifty thousand
27 inhabitants, or the governing body of any county of the
28 first classification without a charter form of government as
29 of August 28, 1995, that has a population of more than one
30 hundred five thousand but less than one hundred twenty
31 thousand inhabitants, proposing to create a sewage or storm
32 water facility improvement district may, by resolution,
33 submit the question of creating such district to all
34 qualified voters residing within such district **[at a general**
35 or special election called for that purpose] as provided in
36 subsection 1 of section 115.706. Such resolution shall set
37 forth the project name for the proposed sewage or storm
38 water facility improvement, the general nature of the
39 proposed improvement, the estimated cost of such
40 improvement, the boundaries of the proposed sewage or storm
41 water facility improvement district to be assessed, and the

42 proposed method or methods of assessment, including any
43 provision for the annual assessment of maintenance costs of
44 the improvement in each year after the bonds issued for the
45 original sewage or storm water facility improvement are paid
46 in full. The governing body of the city or county may
47 create a sewage or storm water facility improvement district
48 when the question of creating such district has been
49 approved by the vote of the percentage of electors within
50 such district voting thereon that is equal to the percentage
51 of voter approval required for the issuance of general
52 obligation bonds of such county under Article VI, Section 26
53 of the Constitution of this State. The notice of election
54 containing the question of creating a sewage or storm water
55 facility improvement district shall contain the project name
56 for the proposed improvement, the general nature of the
57 proposed improvement, the estimated cost of such
58 improvement, the boundaries of the proposed sewage or storm
59 water facility improvement district to be assessed, the
60 proposed method or methods of assessment, including any
61 provision for the annual assessment of maintenance costs of
62 the improvement in each year after the bonds issued for the
63 original improvement are paid in full, and a statement that
64 the final cost of such improvement assessed against property
65 within the district and the amount of general obligation
66 bonds issued therefor shall not exceed the estimated cost of
67 such improvement, as stated in such notice, by more than
68 twenty-five percent. The question of whether to create any
69 sewage water facility improvement district or storm water
70 facility improvement district, the boundaries of which are
71 not identical to any existing or proposed storm water
72 facility improvement district or any existing or proposed
73 sewage water facility improvement district, shall be

74 submitted to the voters as a separate question **as provided**
75 **in section 115.706**; however, the question of whether to
76 create a sewage water facility improvement district and a
77 storm water facility improvement district, the boundaries of
78 which are identical, may be submitted as a single question
79 **as provided in section 115.706**. The ballot upon which the
80 question of creating a sewage or storm water facility
81 improvement district is submitted to the qualified voters
82 residing within the proposed district shall contain a
83 question [in substantially the following form:] **submitted as**
84 **provided in section 115.706**.

85 [Shall _____ (name of city or county) be
86 authorized to create a sewage or storm water
87 facility improvement district proposed for the
88 _____ (project name for the proposed improvement)
89 and incur indebtedness and issue general obligation
90 bonds to pay for all or part of the cost of sewage
91 or storm water facility improvements within such
92 district, the cost of all indebtedness so incurred
93 to be assessed by the governing body of the _____
94 (city or county) on the property benefitted by such
95 improvements for a period of _____ years, and, if
96 included in the resolution, an assessment in each
97 year thereafter with the proceeds thereof used
98 solely for maintenance of the sewage or storm water
99 facility improvement?]

100

 YES NO

101 3. Upon receiving the requisite voter approval at an
102 election, the governing body of any city with a population
103 of three hundred fifty thousand or more inhabitants which is
104 located in more than one county, or the governing body of a
105 county of the first classification without a charter form of
106 government that has a population of at least one hundred

107 sixty thousand inhabitants, or the governing body of any
108 county of the first classification without a charter form of
109 government containing a portion of a city with a population
110 of at least three hundred fifty thousand inhabitants, or the
111 governing body of any county of the first classification
112 without a charter form of government as of August 28, 1995,
113 that has a population of more than one hundred five thousand
114 but less than one hundred twenty thousand inhabitants, may,
115 by resolution, determine the advisability of the improvement
116 and may order that the sewage or storm water facility
117 improvement district be established and that preliminary
118 plans and specifications for the improvement be made. Such
119 resolution shall state and make findings as to the project
120 name for the proposed improvement, the nature of the
121 improvement, the estimated cost of such improvement, the
122 boundaries of the sewage or storm water facility improvement
123 district to be assessed, the proposed method or methods of
124 assessment, including any provision for the annual
125 assessment of maintenance costs of the improvement in each
126 year after the bonds issued for the original improvement are
127 paid in full, and shall also state that the final cost of
128 such improvement assessed against the property within the
129 sewage or storm water facility improvement district and the
130 amount of general obligation bonds issued therefor shall
131 not, without a new election, exceed the estimated cost of
132 such improvement by more than twenty-five percent.

249.1106. 1. The ballot upon which the question of
2 creating a consolidated sewer district is submitted to the
3 qualified voters residing within each existing sewer
4 district or districts shall contain a question [in
5 substantially the following form:] **submitted as provided in**
6 **section 115.706.**

7 [Shall the _____ (governing body's name) of _____
8 (county's name) be authorized to dissolve the
9 existing _____ (name of existing sewer district)
10 and create a consolidated sewer district proposed
11 for the _____ (name of existing sewer districts to
12 be consolidated) and authorize the consolidated
13 sewer districts to incur indebtedness and issue
14 general obligation bonds to pay for all or part of
15 the cost of the creation and maintenance of such
16 consolidated sewer district, with the cost of all
17 indebtedness so incurred to be assessed by the
18 _____ (name of consolidated sewer district) on the
19 property within the consolidated sewer district?]

20 YES

NO

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

25 If a majority of the total votes cast on the proposal by the
26 qualified voters of each existing district or districts
27 voting thereon are in favor of the proposal, then the order
28 shall become effective. If the proposal receives less than
29 the required majority in at least one existing district,
30 then the governing body of the county shall have no power to
31 impose the consolidation of sewer districts as authorized
32 pursuant to this section unless and until the governing body
33 of the county shall again have submitted another proposal to
34 authorize the governing body of the county to consolidate
35 authorized by this section and such proposal is approved by
36 the required majority of the total votes cast on the
37 proposal by the qualified voters of each existing district
38 or districts voting on such proposal.

39 2. The boundaries of the proposed consolidated sewer
40 district shall be described by metes and bounds, streets or
41 other sufficiently specific description.

42 3. There shall be separate submissions of the question
43 of creating a consolidated sewer district to each group of
44 voters within each existing sewer district or districts, and
45 the elections shall be held simultaneously.

249.1150. 1. There is hereby created within any
2 county of the third classification without a township form
3 of government and with more than thirty-four thousand but
4 less than thirty-four thousand one hundred inhabitants, any
5 county of the second classification without a township form
6 of government and with more than fifty-four thousand two
7 hundred but less than fifty-four thousand three hundred
8 inhabitants, any county of the third classification without
9 a township form of government and with more than thirteen
10 thousand seventy-five but less than thirteen thousand one
11 hundred seventy-five inhabitants, any county of the first
12 classification with more than two hundred forty thousand
13 three hundred but less than two hundred forty thousand four
14 hundred inhabitants, any county of the third classification
15 without a township form of government and with more than
16 nine thousand four hundred fifty but less than nine thousand
17 five hundred fifty inhabitants, any county of the third
18 classification without a township form of government and
19 with more than twenty-eight thousand six hundred but less
20 than twenty-eight thousand seven hundred inhabitants, any
21 county of the first classification with more than thirty-
22 nine thousand seven hundred but less than thirty-nine
23 thousand eight hundred inhabitants, any county of the third
24 classification without a township form of government and
25 with more than thirty-one thousand but less than thirty-one

26 thousand one hundred inhabitants, and any county of the
27 third classification without a township form of government
28 and with more than seventeen thousand nine hundred but less
29 than eighteen thousand inhabitants, the "Upper White River
30 Basin Watershed Improvement District". The watershed
31 improvement district is authorized to own, install, operate,
32 and maintain decentralized or individual on-site wastewater
33 treatment plants. The watershed improvement district
34 created under this section shall be a body corporate and a
35 political subdivision of the state of Missouri, shall be
36 capable of suing and being sued in contract in its corporate
37 name, and shall be capable of holding such real and personal
38 property necessary for corporate purposes. The district
39 shall implement procedures to regulate the area within the
40 district and to educate property owners within the district
41 about the requirements imposed by the district.

42 2. Any county included in the Upper White River Basin
43 watershed improvement district, as established in subsection
44 1 of this section, may choose to opt out of the district in
45 one of two ways:

46 (1) Upon the filing of a petition signed by at least
47 twenty percent of the property owners residing within the
48 county, a proposal is submitted to the qualified voters
49 within the district boundaries. The ballot of submission
50 shall be in substantially the following form:

51 Shall the county of _____ opt out of the Upper
52 White River Basin Watershed Improvement District?

53 YES NO

54 If you are in favor of the question, place an "X"
55 in the box opposite "YES". If you are opposed to

56 the question, place an "X" in the box opposite
57 "NO".

If a simple majority of the votes cast in the county favors the proposal to opt out of district, then the county shall no longer be included in the Upper White River Basin watershed improvement district, and shall cease all imposition, collection, and assessment of any taxes associated with that district, beginning on the first day of the first month following the election. If a simple majority of the votes cast in the county opposes the proposal to opt out of the district, then the county shall remain a part of the Upper White River Basin watershed improvement district. However, if a proposal to opt out of the district is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section [sooner than twelve months from the date of the last proposal submitted under this section] until the next general election; or

79 Shall the county of _____ opt out of the Upper
80 White River Basin Watershed Improvement District?

81 YES NO

82 If you are in favor of the question, place an "X"
83 in the box opposite "YES". If you are opposed to

84 the question, place an "X" in the box opposite
85 "NO".

86 If a simple majority of the votes cast in the county favors
87 the proposal to opt out of the Upper White River Basin
88 watershed improvement district, then the county shall no
89 longer be included in the Upper White River Basin watershed
90 improvement district, and shall cease all imposition,
91 collection, and assessment of any taxes associated with that
92 district, beginning on the first day of the first month
93 following the election. If a simple majority of the votes
94 cast in the county opposes the proposal to opt out of the
95 Upper White River Basin watershed improvement district, then
96 the county shall remain a part of the Upper White River
97 Basin watershed improvement district. However, if a
98 proposal to opt out of the Upper White River Basin watershed
99 improvement district is not approved, the governing body of
100 the county shall not resubmit a proposal to the voters under
101 this section [sooner than twelve months from the date of the
102 last proposal submitted under this section] **until the next**
103 **general election.**

104 3. Any county who has successfully chosen to opt out
105 of the Upper White River Basin watershed improvement
106 district under the provisions of subsection 2 of this
107 section shall be allowed to rejoin the district at any time,
108 provided the county submits the proposal to rejoin the
109 district in one of two ways:

110 (1) Upon the filing of a petition signed by at least
111 twenty percent of the property owners residing within the
112 county, a proposal is submitted to the qualified voters

113 within the county. The ballot of submission shall be in
114 substantially the following form:

115 Shall the county of _____ rejoin the Upper White
116 River Basin Watershed Improvement District?

117 YES NO

118 If you are in favor of the question, place an "X"
119 in the box opposite "YES". If you are opposed to
120 the question, place an "X" in the box opposite
121 "NO".

122 If a simple majority of the votes cast in the county favors
123 the proposal to rejoin the Upper White River Basin watershed
124 improvement district, then the county shall rejoin the
125 district. If a simple majority of the votes cast in the
126 county opposes the proposal to rejoin the district, then the
127 county shall remain outside the Upper White River Basin
128 watershed improvement district. However, if a proposal to
129 rejoin the Upper White River Basin watershed improvement
130 district is not approved, the governing body of the county
131 shall not resubmit a proposal to the voters under this
132 section [sooner than twelve months from the date of the last
133 proposal submitted under this section] **until the next
134 general election;** or

135 (2) Upon the issuance of an order by the county
136 commission, a proposal is submitted to the qualified voters
137 within the district boundaries to rejoin the Upper White
138 River Basin watershed improvement district. The ballot of
139 submission shall be in substantially the following form:

140 Shall the county of _____ rejoin the Upper White
141 River Basin Watershed Improvement District?

142

 YES NO

143 If you are in favor of the question, place an "X"
144 in the box opposite "YES". If you are opposed to
145 the question, place an "X" in the box opposite
146 "NO".

147 If a simple majority of the votes cast in the county favors
148 the proposal to rejoin the Upper White River Basin watershed
149 improvement district, then the county shall rejoin the Upper
150 White River Basin watershed improvement district. If a
151 simple majority of the votes cast in the county opposes the
152 proposal to rejoin the Upper White River Basin watershed
153 improvement district, then the county shall remain outside
154 the Upper White River Basin watershed improvement district.
155 However, if a proposal to rejoin the Upper White River Basin
156 watershed improvement district is not approved, the
157 governing body of the county shall not resubmit a proposal
158 to the voters under this section [sooner than twelve months
159 from the date of the last proposal submitted under this
160 **section] until the next general election.**

161 4. The watershed improvement district created under
162 this section shall have the power to borrow money and incur
163 indebtedness and evidence the same by certificates, notes,
164 or debentures, to issue bonds and use any one or more lawful
165 funding methods the district may obtain for its purposes at
166 such rates of interest as the district may determine. Any
167 bonds, notes, and other obligations issued or delivered by
168 the district may be secured by mortgage, pledge, or deed of
169 trust of any or all of the property within the district.
170 Every issue of such bonds, notes, or other obligations shall
171 be payable out of property and revenues of the district and

172 may be further secured by other property within the
173 district, which may be pledged, assigned, mortgaged, or a
174 security interest granted for such payment, without
175 preference or priority of the first bonds issued, subject to
176 any agreement with the holders of any other bonds pledging
177 any specified property or revenues. Such bonds, notes, or
178 other obligations shall be authorized by resolution of the
179 district board, and shall bear such date or dates, and shall
180 mature at such time or times, but not in excess of thirty
181 years, as the resolution shall specify. Such bonds, notes,
182 or other obligations shall be in such denomination, bear
183 interest at such rate or rates, be in such form, either
184 coupon or registered, be issued as current interest bonds,
185 compound interest bonds, variable rate bonds, convertible
186 bonds, or zero coupon bonds, be issued in such manner, be
187 payable in such place or places, and be subject to
188 redemption as such resolution may provide, notwithstanding
189 section 108.170. The bonds, notes, or other obligations may
190 be sold at either public or private sale, at such interest
191 rates, and at such price or prices as the district shall
192 determine.

193 5. The county commission of any county located within
194 the watershed improvement district may authorize individual
195 properties to be served by the district by adoption of a
196 resolution or upon the filing of a petition signed by at
197 least twenty percent of the property owners of the proposed
198 area. The resolution or petition shall describe generally
199 the size and location of the proposed area.

200 6. In the event that any property within the watershed
201 improvement district proposed under this section lies within
202 or is serviced by any existing sewer district formed under
203 this chapter, chapter 204, or chapter 250, the property

204 shall not become part of the watershed improvement district
205 formed under this section unless the existing sewer district
206 agrees to refrain from providing service or to discontinue
207 service to the property. No property shall become part of
208 the watershed district until the owner of that property has
209 paid in full all outstanding costs owed to an existing sewer
210 district formed under this chapter, chapter 204, or chapter
211 250.

212 7. Upon the creation of the watershed improvement
213 district as authorized by this section, a board of trustees
214 for the district consisting of nine members shall be
215 appointed. The governing body of each county shall appoint
216 one member to serve on the board. No trustee shall reside
217 in the same county as another trustee. Of the initial
218 trustees appointed, five shall serve terms of one year, and
219 four shall serve terms of two years, as determined by lot.
220 After the initial appointments of the trustees, the
221 successor trustees shall reside in the same county as the
222 prior trustee and be elected by the resident property owners
223 of their county within the district. Each trustee may be
224 elected to no more than five consecutive two-year terms.
225 Vacancies shall be filled by the board. Each trustee shall
226 serve until a successor is elected and sworn. The trustees
227 shall not receive compensation for their services, but may
228 be reimbursed for their actual and necessary expenses. The
229 board shall elect a chair and other officers necessary for
230 its membership. The board shall enter into contracts with
231 any person or entity for the maintenance, administrative, or
232 support work required to administer the district. The board
233 may charge reasonable fees and submit proposals to levy and
234 impose property taxes to fund the operation of the district
235 to the qualified voters in the district, but such proposals

236 shall not become effective unless a majority of the
237 qualified voters in the district voting on the proposals
238 approve the proposed levy and rate of tax. The board may
239 adopt resolutions necessary to the operation of the district.

240 8. No service shall be initiated to any property lying
241 within the watershed improvement district created under this
242 section unless the property owner elects to have the service
243 provided by the district.

244 9. Any on-site wastewater treatment system installed
245 on any property that participates in the watershed
246 improvement district formed under this section shall meet
247 all applicable standards for such on-site wastewater
248 treatment systems under sections 701.025 to 701.059 and as
249 required by rules or regulations promulgated by the board of
250 trustees and the appropriate state agencies.

251 10. Property owners participating in the watershed
252 improvement district formed under this section shall be
253 required as a condition of continued participation to have a
254 maintenance plan approved by the watershed improvement
255 district for the on-site wastewater treatment systems on
256 their properties. Such property owners shall also execute a
257 utilities easement to allow the district access to the
258 system for maintenance purposes and inspections. The
259 property owner shall provide satisfactory proof that
260 periodic maintenance is performed on the sewage system. At
261 a minimum the system shall be installed and maintained
262 according to the manufacturer's recommendations. The level
263 of satisfactory proof required and the frequency of periodic
264 proof shall be determined by the board of trustees.

265 11. A district established under this section may, at
266 a general [or primary] election, submit to the qualified
267 voters within the district boundaries a real property tax

268 that shall not exceed five cents per one hundred dollars
269 assessed valuation to fund the operation of the district.
270 The ballot of submission shall be [in substantially the
271 following form:] **submitted as provided in section 115.706.**

272 [Shall the _____ (name of district) impose a real
273 property tax within the district at a rate of not
274 more than _____ (insert amount) dollars per
275 hundred dollars of assessed valuation to fund the
276 operation of the district?]

277 YES NO

278 If you are in favor of the question, place an "X"
279 in the box opposite "YES". If you are opposed to
280 the question, place an "X" in the box opposite
281 "NO".]

282 If a majority of the votes cast in each county that is part
283 of the district favor the proposal, then the real property
284 tax shall become effective in the district on the first day
285 of the year following the year of the election. If a
286 majority of the votes cast in each county that is a part of
287 the district oppose the proposal, then that county shall not
288 impose the real property tax authorized in this section
289 until after the county governing body has submitted another
290 such real property tax proposal and the proposal is approved
291 by a majority of the qualified voters voting thereon.
292 However, if a real property tax proposal is not approved,
293 the governing body of the county shall not resubmit a
294 proposal to the voters under this section [sooner than
295 twelve months from the date of the last proposal submitted
296 under this section] until the next general election.

297 12. The real property tax authorized by this section
298 is in addition to all other real property taxes allowed by
299 law.

300 13. Once the real property tax authorized by this
301 section is abolished or terminated by any means, all funds
302 remaining in the trust fund shall be used solely for the
303 purposes approved in the ballot question authorizing the
304 tax. The tax shall not be abolished or terminated while the
305 district has any financing or other obligations
306 outstanding. Any funds in the trust fund which are not
307 needed for current expenditures may be invested by the
308 district in the securities described in subdivisions (1) to
309 (12) of subsection 1 of section 30.270 or repurchase
310 agreements secured by such securities.

311 14. The governing body of any county included in the
312 Upper White River Basin watershed improvement district
313 established in this section may designate groundwater
314 depletion areas within specific areas of the county and may
315 require well volume monitoring. However, any county
316 included in this district may choose not to require well
317 volume monitoring.

250.060. 1. Bonds of any such sewer district, payable
2 from taxes, may be issued for the purpose of improving and
3 extending the sewerage system of the district upon the
4 approval of a proposition to issue such bonds by the
5 constitutionally required percentage of the voters voting on
6 the question **as provided in subsection 1 of section 115.706.**

7 2. The question shall be submitted [in substantially
8 the following form:] **as provided in section 115.706.**

9 [Shall _____ (name of city or district) issue
10 bonds payable from taxes?]

11 3. Before any sewer district shall incur any
12 indebtedness evidenced by bonds payable from taxes as hereby
13 authorized, such sewer district shall provide for the
14 collection of an annual tax on all taxable tangible property
15 therein sufficient to pay the interest and principal of the
16 indebtedness as they fall due and to retire the same within
17 twenty years from the date contracted.

256.445. 1. Any political subdivision which contains
2 a sponsor which has submitted a plan which has been approved
3 by the director pursuant to sections 256.435 to 256.445 may
4 submit to the qualified voters of the political subdivision
5 [the following] question[:]: **as provided in section 115.706.**

6 [Shall the political subdivision of _____ (name
7 of political subdivision) incur indebtedness and
8 issue general obligation bonds to pay for all or
9 part of the costs of establishing and maintaining
10 a water resource project with the political
11 subdivision, the cost of all indebtedness so
12 incurred to be assessed by the governing body of
13 _____ (name of political subdivision) on property
14 within the political subdivision?]

15 YES NO]

16 2. If it appears that the required percentage of the
17 voters of such political subdivision voting on the
18 proposition of incurring indebtedness submitted at the
19 election were in favor of incurring such indebtedness, the
20 election authority shall make an order reciting the holding
21 of such election and the results thereof, both for and
22 against the proposition, and if the result of the election
23 as certified shall be in favor of incurring the indebtedness
24 and issuing the bonds, then the governing body of the

25 political subdivision shall direct the issuance thereof to
26 the amount of the debt authorized to be incurred, or any
27 portion thereof, and shall either before or at the time of
28 doing so provide for the collection of an annual ad valorem
29 tax upon all of the taxable property within the political
30 subdivision, which tax shall be sufficient to pay the
31 interest on such indebtedness as it falls due and also to
32 create a sinking fund for the payment of the principal
33 thereof within twenty years from the date of contracting the
34 same, such tax to be levied and collected as provided for in
35 chapter 137.

36 3. The governing body of the political subdivision
37 shall have no power to levy or collect any taxes for the
38 payment of any indebtedness incurred by the political
39 subdivision pursuant to this section unless and until the
40 voters of the political subdivision shall have authorized
41 the incurring of indebtedness at [an] **a general** election,
42 but all such expenses and indebtedness incurred by the
43 political subdivision may be paid out of funds which may be
44 received by the political subdivision from the sale of bonds
45 authorized by the voters at any such election.

46 4. Such bonds shall be issued in denominations of one
47 hundred dollars or some multiple thereof; shall be payable
48 to bearer, not later than twenty years from their date;
49 shall bear interest from their date at a rate not exceeding
50 six percent per annum, payable annually or semiannually;
51 such interest payments to be evidenced by annexed coupons,
52 and such bonds shall not be sold for less than ninety-five
53 percent of the face value thereof and together with existing
54 indebtedness of the political subdivision, if any, shall not
55 exceed in the aggregate five percent of the value of all of
56 the taxable property in the political subdivision to be

57 ascertained by the assessment next before the last
58 assessment for state and county purposes previous to the
59 incurring of such indebtedness.

60 5. Such bonds shall be signed by the presiding officer
61 of the governing body of the political subdivision attested
62 by the signature of the secretary of the governing body with
63 the seal of the political subdivision affixed thereto. The
64 bonds may be sold under the same conditions as are provided
65 for the sale of county road bonds.

66 6. All bonds issued under this section shall be
67 registered in the office of the state auditor as provided by
68 law for the registration of bonds of cities and in the
69 office of the governing body of the political subdivision in
70 a book kept for that purpose for registry, shall show the
71 number, date, amount, date of sale, name of the purchaser
72 and the amount for which the bond was sold.

73 7. The governing body of the political subdivision
74 wherein such project is situate shall certify the amount of
75 money that will be required during the next succeeding year
76 to pay interest falling due on bonds issued and the
77 principal of bonds maturing in such year, and the amount
78 necessary to cover the estimated expenses of maintaining
79 such project in good condition. The governing body shall,
80 at the time it makes the levy for other taxes, by order
81 made, levy such a rate of taxes upon all the taxable
82 property in the political subdivision as will produce a sum
83 of money sufficient for the purposes of the water resource
84 project; provided, that the governing body shall have no
85 authority to levy such tax until the voters of the political
86 subdivision shall have voted to incur an indebtedness under
87 the provisions of this section.

88 8. On such order being made it shall be the duty of
89 the governing body to cause such rate of taxation to be
90 extended upon the tax books against all the taxable property
91 in the political subdivision and the same shall be collected
92 and remitted to the governing board of the water project by
93 the collector of the revenue of the political subdivision at
94 the time, in the manner, and by the same means as state,
95 county, school and other taxes are collected and remitted.
96 All of the laws, rights and remedies provided by the laws of
97 this state for the collection of state, county, school and
98 other taxes shall be applicable to the collection of taxes
99 herein authorized to be collected.

100 9. All taxes levied pursuant to this section shall be
101 based upon the assessed valuation of lands and other
102 property in the political subdivision in accordance with the
103 current record of the assessed valuations of all taxable
104 property within the political subdivision as may be
105 determined by the records in the assessor's office of the
106 political subdivision and such tax shall be prorated and an
107 equal amount levied upon each one hundred dollars assessed
108 valuation.

257.360. 1. The county clerk of each county within
2 the district shall certify to the secretary of the board of
3 trustees the total assessed valuation of all taxable
4 tangible property lying within the district in his county.
5 Thereupon, the board of trustees shall determine the rates
6 of taxation necessary to be levied for the amortization fund
7 and for the general fund for the year and shall direct the
8 secretary to certify the rates to the county clerk of each
9 county in which the district is situated. The several
10 county clerks shall thereupon extend the rates upon and
11 against the assessed valuation of all taxable tangible

12 property lying within the district and shall certify the
13 taxes to the collectors of revenue of their respective
14 counties, who shall proceed to collect and enforce the taxes
15 in like manner as state and county taxes are collected and
16 enforced and shall make remittances of their collections
17 monthly to the treasurer of the district.

18 2. The rate levied for the general fund shall in no
19 year exceed one mill on each one dollar assessed valuation
20 of taxable tangible property in such district, except as
21 follows:

22 (1) When the board determines that needs for general
23 fund moneys are greater than the one mill tax will provide
24 and thereupon determines the rate of taxation necessary to
25 be levied in excess of the authorized rate;

26 (2) When, accordingly, the question is submitted by
27 the board to the electorate of the district in the same
28 manner as provided in this chapter for bond elections **and as**
29 **provided in section 115.706;**

30 (3) When, at such election, the increase is approved
31 for a year, by a majority vote of those voting, or, in
32 excess of one year and not to exceed four years, by a two-
33 thirds vote of those voting; and provided that any such
34 increase in the tax rate for the general fund shall in no
35 year exceed two mills on each one dollar assessed valuation
36 of taxable tangible property in the district.

37 3. In the event that an increase in the tax rate is
38 voted as prescribed, the procedure for collection shall be
39 as for any general fund levy.

257.370. 1. The board of trustees of any river basin
2 conservancy district may issue general obligation bonds for
3 and on behalf of the district for the purpose of providing
4 funds to carry out the official plan or plans of the

5 district. The bonds shall not exceed, including existing
6 indebtedness of the district, an amount equal to five
7 percent of the assessed valuation of taxable tangible
8 property in the district, to be ascertained by the last
9 completed assessment for state and county purposes made
10 previous to the incurring of the indebtedness. The bonds
11 shall be issued in the denomination of one hundred dollars
12 each, or some multiple thereof, to bear interest at a rate
13 not exceeding six percent per annum, payable semiannually,
14 and to become due and payable at the times the board of
15 trustees determines by order of record, not exceeding twenty
16 years from date of issue. All bonds shall be signed by the
17 president of the board, and attested by the signature of the
18 secretary of the board, with the seal of the district
19 affixed; and all interest coupons shall be executed by the
20 lithographed facsimile signatures of the officers.

21 2. Whenever a conservancy district proposes to issue
22 bonds as aforesaid, it shall submit the question to the
23 voters of the district **as provided in section 115.706**. The
24 notice of election shall state the amount and purpose of
25 bonds to be issued, the polling place at which the election
26 is to be held.

27 3. The results of the submission of the question shall
28 be entered upon the records of the board of trustees.

29 4. If it appears that the constitutionally required
30 percentage of the voters voting on the question have voted
31 in favor of the issuance of the bonds, the board of trustees
32 shall order and direct the execution of the bonds for and on
33 behalf of the district and shall provide for the levy and
34 collection of a direct annual tax upon all the taxable
35 property in the district sufficient to provide for the

36 payment of the principal and interest of the bonds so
37 authorized as they respectively become due.

38 5. It shall be the duty of the secretary of the board,
39 on or before the first day of May in each year, or the state
40 auditor immediately thereafter, in case the secretary of the
41 board fails or neglects so to do, to certify to the
42 respective county clerks of the counties within the district
43 the amount of money that will be required during the next
44 succeeding year to pay interest falling due on bonds issued
45 and the principal of bonds maturing during such year. Upon
46 receipt of the certificate, it shall be the duty of the
47 county clerks to levy and extend upon the tax books such a
48 rate of taxation upon all taxable tangible property in the
49 district as will raise the sum of money required for the
50 purposes aforesaid.

51 6. All of the laws, rights and remedies of the state
52 of Missouri for the collection of state, county, school and
53 other taxes shall be applicable to the collection of taxes
54 herein authorized to be collected.

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

3 (1) "Consolidated district", a district formed jointly
4 by two or more councils;

5 (2) "Council", a University of Missouri extension
6 council authorized under section 262.563;

7 (3) "District" or "extension district", a political
8 subdivision formed by one or more councils;

9 (4) "Governing body", the group of individuals who
10 govern a district;

11 (5) "Single-council district", a district formed by
12 one council.

13 2. University of Missouri extension councils, except
14 for any council located in a county with a charter form of
15 government and with more than nine hundred fifty thousand
16 inhabitants, are hereby authorized to form extension
17 districts made up of cooperating counties for the purpose of
18 funding extension programming. An extension district may be
19 a single-council district or a consolidated district. A
20 single-council district shall be formed upon a majority vote
21 of the full council. A consolidated district shall be
22 formed upon a majority vote of each participating council.

23 3. In a single-council district, the council shall
24 serve as the district's governing body. In addition to any
25 other powers and duties granted to the council under
26 sections 262.550 to 262.620, the council shall also have the
27 powers and duties provided under subsection 5 of this
28 section.

29 4. In a consolidated district, the governing body of
30 the district shall consist of at least three, but no more
31 than five, representatives appointed by each participating
32 council. The term of office shall be two years.

33 Representatives may be reappointed. The governing body
34 shall elect officers, who shall serve as officers for two
35 years, and establish a regular meeting schedule which shall
36 not be less than once every three months.

37 5. The governing body of a district shall have the
38 following powers and duties:

39 (1) Review the activities and annual budgets of each
40 participating council;

41 (2) Determine, by September first of each year, the
42 tax rate necessary to generate sufficient revenue to fund
43 the extension programming in the district, which includes
44 annual funding for each participating council for the costs

45 of personnel and the acquisition, supply, and maintenance of
46 each council's property, work, and equipment;

47 (3) Oversee the collection of any tax authorized under
48 this section by ensuring the revenue is deposited into a
49 special fund and monitoring the use of the funds to ensure
50 they are used solely for extension programming in the
51 district;

52 (4) Approve payments from the special fund in which
53 the tax revenue is deposited; and

54 (5) Work cooperatively with each participating council
55 to plan and facilitate the programs, equipment, and
56 activities in the district.

57 6. The governing body of a district may submit a
58 question to the voters of the district to institute a
59 property tax levy in the county or counties that compose the
60 district[. Questions may be submitted to the voters of the
61 district at any general municipal election] **as provided in**
62 **subsection 1 of section 115.706.** Any such proposed tax
63 shall not exceed thirty cents per one hundred dollars of
64 assessed valuation. The costs of submitting the question to
65 the voters [at the general municipal election] shall be paid
66 as provided in section 115.063. Such question shall be
67 submitted [in substantially the following form:] **as provided**
68 **in section 115.706.**

69 [Shall the Extension District in _____ County
70 (insert name of county) be authorized to levy an
71 annual tax of _____ (insert amount not to
72 exceed thirty) cents per one hundred dollars of
73 assessed valuation for the purpose of funding
74 the University of Missouri Extension District
75 programs, equipment, and services in the
76 district?]

77 In a single-council district, if a majority of the voters in
78 the county approve the question, then the district shall
79 impose the tax. If a majority of the voters in a single-
80 council district do not approve the question, then no tax
81 shall be imposed. In a consolidated district, if a majority
82 of voters in each county in the district approve the
83 question, then the district shall impose the tax. If a
84 majority of the voters in a consolidated district do not
85 approve the question, then no tax shall be imposed in any
86 county of the district. In a consolidated district, if a
87 majority of voters in a county do not approve the question,
88 the council in the county that did not approve the question
89 may withdraw from the district. Upon such withdrawal, the
90 district shall be made up of the remaining counties and the
91 tax shall be imposed in those counties. However, if the
92 county that did not approve the question does not withdraw
93 from the district, the tax shall not be imposed. Revenues
94 collected from the imposition of a tax authorized under this
95 section shall be deposited into a special fund dedicated
96 only for use by the local district for programming purposes.

97 7. The county commission of any county in which the
98 tax authorized under this section is levied and collected:

99 (1) Shall be exempt from the funding requirements
100 under section 262.597 if revenue derived from the tax
101 authorized under this section is in excess of an amount
102 equal to two hundred percent of the average funding received
103 under section 262.597 for the immediately preceding three
104 years; or

105 (2) May reduce the current year's funding amount under
106 section 262.597 by thirty-three percent of the amount of tax
107 revenues derived from the tax authorized under this section

108 which exceed the average amount of funding received under
109 section 262.597 for the immediately preceding three years.

110 8. Any county that collects tax revenues authorized
111 under this section shall transfer all attributable revenue
112 plus monthly interest for deposit into the district's
113 special fund. The governing body of the district shall
114 comply with the prudent investor standard for investment
115 fiduciaries as provided in section 105.688.

116 9. In any county in which a single-council district is
117 established, and for which a tax has not been levied, the
118 district may be dissolved in the same manner in which it was
119 formed.

120 10. A county may withdraw from a consolidated district
121 at any time by the filing of a petition with the circuit
122 court having jurisdiction over the district. The petition
123 shall be signed by not fewer than ten percent of those who
124 voted in the most recent presidential election in the county
125 seeking to withdraw that is part of a consolidated district
126 stating that further operation of the district is contrary
127 to the best interest of the inhabitants of the county in
128 which the district is located and that the county seeks to
129 withdraw from the district. The circuit court shall hear
130 evidence on the petition. If the court finds that it is in
131 the best interest of the inhabitants of the county in which
132 the district is located for the county to withdraw from the
133 district, the court shall make an order reciting the same
134 and submit the question to the voters. The costs of
135 submitting the question to the voters at the general
136 municipal election shall be paid as provided in section
137 115.063. The question shall be submitted in substantially
138 the following format:

139 Shall the County of _____ (insert name of
140 county) being part of _____ (insert name of
141 district) Extension District withdraw from the
142 district?

143 The question shall be submitted at the next general
144 municipal election date. The election returns shall be
145 certified to the court. If the court finds that two-thirds
146 of the voters voting on the question voted in favor of
147 withdrawing from the district, the court shall issue an
148 order withdrawing the county from the district, which shall
149 contain a proviso that the district shall remain intact for
150 the sole purposes of paying all outstanding and lawful
151 obligations and disposing of the district's property. No
152 additional costs or obligations for the withdrawing county
153 shall be created except as necessary. The withdrawal shall
154 occur on the first day of the following January after the
155 vote. If the court finds that two-thirds of the voters
156 voting on the question shall not have voted favorably on the
157 question to withdraw from the district, the court shall
158 issue an order dismissing the petition and the district
159 shall continue to operate.

160 11. The governing body of any district may seek voter
161 approval to increase its current tax rate authorized under
162 this section, provided such increase shall not cause the
163 total tax to exceed thirty cents per one hundred dollars of
164 assessed valuation. To propose such an increase, the
165 governing body shall submit the question to the voters [at
166 the general municipal election in the county in which the
167 district is located] **as provided in subsection 1 of section**
168 **115.706.** The costs of submitting the question to the voters
169 [at the general municipal election] shall be paid as

170 provided in section 115.063. The question shall be
171 submitted [in substantially the following form:] **as provided**
172 **in section 115.706.**

173 [Shall the Extension District in _____ (insert
174 name of county or counties) be authorized to
175 increase the tax rate from _____ (insert
176 current amount of tax) cents to _____ (insert
177 proposed amount of tax not to exceed thirty)
178 cents per one hundred dollars of assessed
179 valuation for the purpose of funding the
180 University of Missouri Extension District
181 programs, equipment, and services in the
182 district?]

183 In a single-council district, if a majority of the voters in
184 the county approve the question, then the district shall
185 impose the tax. If a majority of the voters in a single-
186 council district do not approve the question, then the tax
187 shall not be imposed. In a consolidated district, if a
188 majority of voters in the district approve the question,
189 then the district shall impose the new tax rate. If a
190 majority of the voters in a consolidated district do not
191 approve the question, then the tax shall not be imposed in
192 any county of the district. Revenues collected from the
193 imposition of the tax authorized under this section shall be
194 deposited into the special fund dedicated only for use by
195 the district.

263.452. 1. Upon motion of the county commission, or
2 upon the petition of one hundred landowners in any county,
3 the county commission shall declare that a threat exists to
4 the agricultural economy of the county by reason of the
5 growth and infestation of noxious weeds. After such

6 declaration there shall be submitted to the qualified voters
7 of the county at the next general election, the question of
8 enforcing the provisions of sections 263.450 to 263.474.

9 The question shall be submitted [substantially as follows:]
10 **as provided in section 115.706.**

11 [Shall the county of _____ become a "Noxious Weed
12 Control Area" by adopting the provisions of
13 sections 263.450 to 263.474, RSMo, providing for
14 the control of noxious weeds, and authorizing the
15 county commission to levy a tax of up to fifteen
16 cents on each one hundred dollars of assessed
17 valuation to provide funds for the control of
18 noxious weeds?]

19 YES NO

20 [Place an X in the square opposite the one for
21 which you wish to vote.)]

22 2. The election thereon shall be conducted, votes
23 canvassed, and the results declared in the manner provided
24 in chapter 115 for county general elections. If a majority
25 of the votes cast at the election are in favor of enforcing
26 the law controlling noxious weeds, the clerk of the county
27 commission shall enter upon the commission records the
28 result of the election and, within ten days after the
29 election, shall notify the state director of agriculture of
30 the result of the election. If a majority of the votes cast
31 at the election are not in favor of enforcing such law, the
32 question shall not be resubmitted for at least two years
33 after the election.

263.472. 1. Upon the motion of the county commission
2 or upon the petition of one hundred landowners in any county
3 which has elected to declare itself a Johnson grass

4 extermination area pursuant to sections 263.255 to 263.267,
5 there shall be submitted to the qualified voters of the
6 county at the next general election the question of
7 converting a Johnson grass extermination program,
8 established pursuant to sections 263.255 to 263.267, to a
9 noxious weed control program pursuant to sections 263.450 to
10 263.474. The question shall be submitted [substantially as
11 follows:] **as provided in section 115.706.**

12 [Shall the county of _____ convert its Johnson
13 grass extermination program to a noxious weed
14 control program pursuant to sections 263.450 to
15 263.474, RSMO, and authorize the county commission
16 to levy a tax of up to fifteen cents on each one
17 hundred dollars of assessed valuation to provide
18 funds for the control of noxious weeds, and to use
19 taxes already collected under the Johnson grass
20 extermination law for these purposes?]

21 YES NO

22 [Place an X in the square opposite the one for
23 which you wish to vote.)]

24 2. The election thereon shall be conducted, votes
25 canvassed, and the results declared in the manner provided
26 in chapter 115 for county general elections.

278.240. 1. The board of soil and water conservation
2 district supervisors of the soil and water conservation
3 district in which the watershed district is formed shall act
4 in an advisory capacity to the watershed district board.
5 When a watershed district lies in more than one soil and
6 water conservation district, the combined boards of soil and
7 water conservation district supervisors shall act in an
8 advisory capacity to the watershed district board.

9 2. Five landowners within the watershed district shall
10 be elected to serve as trustees of the watershed district.
11 The trustees shall be elected by a vote of landowners
12 participating in the referendum for the establishment of the
13 watershed district, but the date of the election shall not
14 fall upon the date of any regular political election held in
15 the county. The ballot submitting the proposition to form
16 the watershed district shall **comply with section 115.706 and**
17 **shall** be so worded as to clearly state that a tax, not to
18 exceed forty cents on one hundred dollars valuation of all
19 real estate within the watershed district, may be authorized
20 if the watershed district is formed. In watershed districts
21 formed after September 28, 1977, two trustees shall be
22 elected for a term of six years, two shall be elected for a
23 term of four years, and one shall be elected for a term of
24 two years. Their successors shall be elected for terms of
25 six years. In any district in existence on September 28,
26 1977, the three trustees holding office shall continue as
27 trustees. At the next scheduled election within the
28 watershed district, two additional trustees shall be
29 elected. One of the additional trustees shall be elected
30 for a term of four years and one shall be elected for a term
31 of six years. Each successor shall be elected for a term of
32 six years. In case of the death, loss of landowner standing
33 within the watershed district, or resignation from office of
34 any elected watershed district trustee, his or her successor
35 to the unexpired term shall be appointed by the trustees of
36 that watershed district. A trustee may succeed himself or
37 herself by reelection in this office. The trustees shall
38 elect one of their members as chairman and one of their
39 members as secretary to serve for terms of two years.

40 3. The trustees shall act in all matters pertaining to
41 the watershed district, except those concerning formation,
42 consolidation, expansion or disestablishment of the
43 watershed district. It shall be the responsibility of the
44 secretary of the trustees to see that each soil and water
45 district board included in the watershed district is
46 provided a copy of the minutes of each meeting held by the
47 trustees. The trustees shall be reimbursed for expenses
48 incurred relating to the business of the watershed district.

278.280. 1. When a plan of work is approved the
2 trustees of the watershed district, pursuant to section
3 278.240, shall then by resolution propose that the cost of
4 all works of improvement contemplated in the plan be paid
5 either by a general levy against all real estate in the
6 watershed district, subject to the limitations of section
7 278.250, or that such cost be paid by special assessment
8 against lands within the watershed district to be benefitted
9 by the installation of the proposed works of improvement, or
10 that such cost be paid by both such general levy and special
11 assessment stating the portion to be paid by each method.

12 2. If the resolution of financing provides that all or
13 any part of the cost of the works of improvement is to be
14 paid by special assessment of benefits the trustees of the
15 watershed district, pursuant to section 278.240, shall
16 appoint three appraisers, who shall be residents of the
17 state of Missouri, and who shall not be landowners in such
18 watershed district, who shall recommend apportionment of the
19 special assessment to the tracts of land which will receive
20 benefits from the installation of the works of improvement
21 proposed in the plan of work. The appraisers shall have
22 access to all available engineering reports and data
23 pertaining to the works contemplated and may request

24 additional legal counsel or engineering data from a
25 registered professional engineer as found necessary to carry
26 out their duties.

27 3. The appraisers shall proceed to view the premises
28 and determine the value of all land or other property within
29 or without the watershed district, to be acquired and used
30 for rights-of-way or other works set out in the plan of
31 work; they shall assess the amount of benefits, and the
32 amount of damage if any, that will accrue to each
33 governmental lot, forty-acre tract or other subdivision of
34 land according to ownership, railroad and other rights-of-
35 way, railroad roadways, and other property from carrying out
36 and putting into effect the plan of work heretofore adopted,
37 and shall make written reports of their findings to the
38 trustees of the watershed district. Each appraiser so
39 appointed shall be paid for his or her services and
40 necessary expenses.

41 4. Upon receiving the report from the appraisers, the
42 trustees of the watershed district, pursuant to section
43 278.240, shall prepare a resolution which shall contain a
44 list of the tracts of land found to be benefitted and the
45 amount of assessment to be levied against each such tract,
46 except that no such assessment against any tract of land
47 shall exceed the estimated benefits to such land by such
48 project. Such tracts of land shall be legally described and
49 the names of the owners thereof shall be set forth beside
50 the description of each tract so listed. After adopting
51 such resolution the trustees of the watershed district,
52 pursuant to section 278.240, shall fix a time and place for
53 hearing any complaint that may be made as to the benefit to
54 any tract of land appraised, notice of which hearing shall
55 be given by the secretary by publication pursuant to section

56 278.190. The board of trustees at the hearing may alter the
57 benefits to any tract if, in its judgment, the same has been
58 appraised too high or too low. The hearing shall be
59 conducted in the manner set forth in section 278.200. The
60 trustees of the watershed district, pursuant to section
61 278.240, shall immediately after the hearing pass a
62 resolution fixing the benefit assessment as to each tract of
63 land.

64 5. After the resolution fixing the benefit assessment
65 has been adopted the trustees of the watershed district,
66 pursuant to section 278.240, shall submit the proposal for
67 collection of such assessed benefits to the owners of the
68 lands so assessed for approval and if bonds are to be issued
69 the amount of the issue so proposed, the rate of interest,
70 and the amount of any necessary tax levy in excess of the
71 amount authorized in section 278.250. If two-thirds of the
72 owners of such lands voting favor the proposal as submitted,
73 it shall be adopted. The provisions of sections 278.190 to
74 278.210 **and section 115.706** as to notice and procedure **and**
75 **the question submitted** shall apply to the referendum held
76 pursuant to this section.

77 6. The trustees of the watershed district, pursuant to
78 section 278.240, shall make the necessary general levy
79 against all real estate in the watershed district and the
80 special assessment against lands within the watershed
81 district to be benefitted by the improvement and shall
82 certify the rate of levy and the amount of the special
83 assessment to the county commission of the county or
84 counties in which the watershed district is located with
85 directions that at the time and in the same manner required
86 by law for the levy of taxes for county purposes the county
87 commission shall levy a tax at the rate so fixed and

88 determined upon the assessed valuation of all real estate
89 within the watershed district and shall levy the amount of
90 the special assessment, in addition to such other taxes as
91 are levied by the county commission.

92 7. The bond issue, authorized by this section in whole
93 or part, may be offered for sale to the United States
94 Department of Agriculture's Rural Development or other
95 federal agency without public offering or the securing of
96 competitive bids on such bond offering.

321.225. 1. A fire protection district may, in
2 addition to its other powers and duties, provide emergency
3 ambulance service within its district if a majority of the
4 voters voting thereon approve a proposition to furnish such
5 service and to levy a tax not to exceed thirty cents on the
6 one hundred dollars assessed valuation to be used
7 exclusively to supply funds for the operation of an
8 emergency ambulance service. The district shall exercise
9 the same powers and duties in operating an emergency
10 ambulance service as it does in operating its fire
11 protection service.

12 2. The proposition to furnish emergency ambulance
13 service may be submitted by the board of directors at any
14 [municipal general, primary or] general election or at any
15 election of the members of the board.

16 3. The question shall be submitted [in substantially
17 the following form:] **as provided in section 115.706.**

18 [Shall the board of directors of _____
19 Fire Protection District be authorized to
20 provide emergency ambulance service
21 within the district and be authorized to
22 levy a tax not to exceed thirty cents on
23 the one hundred dollars assessed

24 valuation to provide funds for such
25 services?]

26 4. If a majority of the voters casting votes thereon
27 be in favor of emergency ambulance service and the levy, the
28 district shall forthwith commence such service.

29 5. As used in this section "emergency" means a
30 situation resulting from a sudden or unforeseen situation or
31 occurrence that requires immediate action to save life or
32 prevent suffering or disability.

33 6. In addition to all other taxes authorized on or
34 before September 1, 1990, the board of directors of any fire
35 protection district may, if a majority of the voters of the
36 district voting thereon approve, levy an additional tax of
37 not more than forty cents per one hundred dollars of
38 assessed valuation to be used for the support of the
39 ambulance service or partial or complete support of a
40 paramedic first responder program. The proposition to levy
41 the tax authorized by this subsection may be submitted by
42 the board of directors [at the next annual election of the
43 members of the board or at any regular municipal or school
44 election conducted by the county clerk or board of election
45 commissioners in such district or at a special election
46 called for the purpose,] **at a general election** or upon
47 petition of five hundred registered voters of the district.
48 A separate ballot containing the question shall [read as
49 follows:] **be submitted as provided in section 115.706.**

50 [Shall the board of directors of the _____
51 Fire Protection District be authorized to levy
52 an additional tax of not more than forty cents
53 per one hundred dollars assessed valuation to
54 provide funds for the support of an ambulance

55 service or partial or complete support of a
56 paramedic first responder program?

57 FOR THE PROPOSITION

58 AGAINST THE PROPOSITION

59 (Place an X in the square opposite the one for
60 which you wish to vote.)]

61 If a majority of the qualified voters casting votes thereon
62 be in favor of the question, the board of directors shall
63 accordingly levy a tax in accordance with the provisions of
64 this subsection, but if a majority of voters casting votes
65 thereon do not vote in favor of the levy authorized by this
66 subsection, any levy previously authorized shall remain in
67 effect.

321.240. 1. To levy and collect taxes as herein
2 provided, the board shall in each year determine the amount
3 of money necessary to be raised by taxation, and shall fix a
4 rate of levy which, when levied upon every dollar of the
5 taxable tangible property within the district as shown by
6 the last completed assessment, and with other revenues, will
7 raise the amount required by the district annually to supply
8 funds for paying the expenses of organization and operation
9 and the costs of acquiring, supplying and maintaining the
10 property, works and equipment of the district, and maintain
11 the necessary personnel, which rate of levy shall not exceed
12 thirty cents on the one hundred dollars valuation[;].

13 2. **The board** may fix an additional rate, not to exceed
14 ten cents on the hundred dollars valuation, the revenues
15 from which shall be deposited in a special fund and used

16 only for the pension program of the district, by submitting
17 the following question to the voters[:]

18 Shall the board of directors of _____ Fire
19 Protection District be authorized to increase
20 the annual tax rate from _____ cents to _____
21 cents per one hundred dollars valuation, the
22 revenues from which shall be deposited in a
23 special fund and used only for the pension
24 program of the district?

25 **provided, that] as provided in section 115.706.** If the
26 question fails to receive a majority of the votes cast, it
27 shall not be resubmitted to the voters [within one year
28 after the election; except, that] **until the next general
29 election.**

30 3. Any district may impose a tax not to exceed ten
31 cents on the one hundred dollars valuation, in addition to
32 the rate which the board may levy under this section, by
33 submitting the [following] question to the voters [at any
34 election in such district at which a member of the board of
35 directors is to be elected:

36 Shall the board of directors of _____ Fire
37 Protection District be authorized to increase
38 the annual tax rate from _____ cents to _____
39 cents on the hundred dollars assessed valuation?

40 **and] as provided in section 115.706.**

41 4. In addition [thereto, to] **to other requirements of**
42 **this section, the board may** fix a rate of levy which will
43 enable it to promptly pay in full when due all interest on
44 and principal of bonds and other obligations of the
45 district, and to pay any indebtedness authorized by a vote

46 of the people as provided in this chapter; and in the event
47 of accruing defaults or deficiencies in the bonded or
48 contractual indebtedness, an additional levy may be made as
49 provided in section 321.260.

321.241. 1. The board of directors of any fire
2 protection district may levy, if a majority of the voters of
3 the district voting thereon approve, in addition to all
4 other taxes heretofore approved, an additional tax of not
5 more than twenty-five cents per one hundred dollars of
6 assessed valuation to be used for the support of the
7 district. The proposition to levy the tax authorized by
8 this subsection may be submitted by the board of directors
9 [at the next annual election of the members of the board or
10 at any regular municipal or school election conducted by the
11 county clerk or board of election commissioners in such
12 district or at a special election called for the purpose,]
13 **as provided in subsection 1 of section 115.706** or upon
14 petition of five hundred registered voters of the district.
15 A separate ballot containing the question shall [read as
16 follows:] **be submitted as provided in section 115.706.**

17 [Shall the board of directors of the _____ Fire
18 Protection District be authorized to levy an
19 additional tax of not more than twenty-five cents
20 on the one hundred dollars assessed valuation to
21 provide funds for the support of the district?]

22 FOR THE PROPOSITION

23 AGAINST THE PROPOSITION

24 (Place an X in the square opposite the one for
25 which you wish to vote.)]

26 If a majority of the qualified voters casting votes thereon
27 be in favor of the question, the board of directors shall
28 accordingly levy a tax in accordance with the provisions of
29 this subsection, but if a majority of the voters casting
30 votes thereon do not vote in favor of the levy authorized by
31 this subsection, any levy previously authorized shall remain
32 in effect.

33 2. After August 13, 1982, the board of directors of
34 any fire protection district may levy, if a majority of the
35 voters of the district voting thereon approve, in addition
36 to all other taxes heretofore approved, an additional tax of
37 not more than ten cents per one hundred dollars of assessed
38 valuation to be used for the support of the district. The
39 proposition to levy the tax authorized by this subsection
40 may be submitted by the board of directors [at the next
41 annual election of the members of the board or at any
42 regular municipal or school election conducted by the county
43 clerk or board of election commissioners in such district or
44 at a special election called for the purpose,] **as provided**
45 **in subsection 1 of section 115.706** or upon petition of five
46 hundred registered voters of the district. A separate
47 ballot containing the question shall [read as follows:] **be**
48 **submitted as provided in section 115.706.**

49 [Shall the board of directors of the _____ Fire
50 Protection District be authorized to levy an
51 additional tax of not more than ten cents on the
52 one hundred dollars assessed valuation to provide
53 funds for the support of the district?]

54 FOR THE PROPOSITION

55 AGAINST THE PROPOSITION

56 (Place an X in the square opposite the one for
57 which you wish to vote.)]

58 If a majority of the qualified voters casting votes thereon
59 be in favor of the question, the board of directors shall
60 accordingly levy a tax in accordance with the provisions of
61 this subsection, but if a majority of the voters casting
62 votes thereon do not vote in favor of the levy authorized by
63 this subsection, any levy previously authorized shall remain
64 in effect.

65 3. In addition to all other taxes authorized on or
66 before September 28, 1985, the board of directors of any
67 fire protection district may, if a majority of the voters of
68 the district voting thereon approve, levy an additional tax
69 of not more than twenty-five cents per one hundred dollars
70 of assessed valuation to be used for the support of the
71 district. The proposition to levy the tax authorized by
72 this subsection may be submitted by the board of directors
73 [at the next annual election of the members of the board or
74 at any regular municipal or school election conducted by the
75 county clerk or board of election commissioners in such
76 district or at a special election called for the purpose,]
77 **as provided in subsection 1 of section 115.706** or upon
78 petition of five hundred registered voters of the district.
79 A separate ballot containing the question shall [read as
80 follows:] **be submitted as provided in section 115.706.**

81 [Shall the board of directors of the _____ Fire
82 Protection District be authorized to levy an
83 additional tax of not more than twenty-five cents
84 on the one hundred dollars assessed valuation to
85 provide funds for the support of the district?]

86 FOR THE PROPOSITION

87 AGAINST THE PROPOSITION

88 (Place an X in the square opposite the one for
89 which you wish to vote.)]

90 If a majority of the qualified voters casting votes thereon
91 be in favor of the question, the board of directors shall
92 accordingly levy a tax in accordance with the provisions of
93 this subsection, but if a majority of the voters casting
94 votes thereon do not vote in favor of the levy authorized by
95 this subsection, any levy previously authorized shall remain
96 in effect.

97 4. The board of directors of any fire protection
98 district may levy, if a majority of the voters of the
99 district voting thereon approve, in addition to all other
100 taxes heretofore approved, an additional tax of not more
101 than fifty cents per one hundred dollars of assessed
102 valuation to be used for the support of the district. The
103 proposition to levy the tax authorized by this subsection
104 may be submitted by the board of directors [at the next
105 annual election of the members of the board or at any
106 regular municipal or school election conducted by the county
107 clerk or board of election commissioners in such district or
108 at a special election called for that purpose,] **as provided**
109 **in subsection 1 of section 115.706** or upon petition of five
110 hundred registered voters of the district. A separate
111 ballot containing the question shall [read as follows:] **be**
112 **submitted as provided in section 115.706.**

113 [Shall the board of directors of the _____ Fire
114 Protection District be authorized to levy an

115 additional tax of not more than fifty cents on the
116 one hundred dollars assessed valuation to provide
117 funds for the support of the district?

118 FOR THE PROPOSITION

119 AGAINST THE PROPOSITION

120 (Place an X in the square opposite the one for
121 which you wish to vote.)]

122 If a majority of the qualified voters casting votes thereon
123 be in favor of the question, the board of directors shall
124 accordingly levy a tax in accordance with the provisions of
125 this subsection, but if a majority of the voters casting
126 votes thereon do not vote in favor of the levy authorized by
127 this subsection, any levy previously authorized shall remain
128 in effect.

321.243. 1. Notwithstanding any other provision of
2 law to the contrary, an additional tax of not to exceed
3 three cents per one hundred dollars of assessed valuation
4 may be levied and collected by any city, town, village,
5 county, or fire protection district, or a central fire and
6 emergency services board established in subsection 4 of this
7 section **as provided in section 115.706**. All the funds
8 derived from such tax, including any existing surplus funds,
9 shall be used for the purpose of establishing and providing
10 a joint central fire and emergency dispatching service and
11 for expenditures for equipment and services, except for
12 salaries, wages, and benefits, by cities, towns, villages,
13 counties, or fire protection districts which contract with
14 such joint central fire and emergency dispatching service.

15 2. The additional tax prescribed by this section shall
16 be levied only when the governing body of the city, town,
17 village, county, fire protection district, or central fire
18 and emergency services board determines that a central fire
19 and emergency dispatching center will meet the minimum
20 requirements set by section 321.245, and, except where a
21 central fire and emergency services board is established in
22 accordance with subsection 4 of this section, when the
23 governing body has entered into a contract with the center
24 for fire and emergency dispatching services. The funds from
25 the tax shall be kept separate and apart from all other
26 funds of the city, town, village, county, fire protection
27 district, or central fire and emergency services board and
28 shall be paid out only on order of the governing body.
29 Except as provided in subsection 4 of this section, all
30 funds received by such center, and all operations of such
31 center shall be governed and controlled by a board of
32 directors consisting of one member from each such agency
33 using the joint central fire and emergency dispatching
34 service. Except as otherwise provided in subsection 4 of
35 this section, in any county, city, town, or village, where a
36 tax-supported fire protection district is provided emergency
37 dispatching services by any form of joint communication
38 organization or emergency dispatching center, receiving
39 directly or indirectly any funds so levied and collected as
40 provided in this section including any funds or tariffs paid
41 by telephone subscribers for 911 emergency service, such
42 joint communication organization, however organized, shall
43 be governed by a board of directors, and the board of
44 directors shall consist in part of one member appointed by
45 each county, city, town, village or tax-supported fire
46 protection district so served. The members shall be an

47 elected official of a fire protection district, ambulance
48 district or city council appointed by each such agency to
49 serve for a one-year term or until a successor is duly
50 appointed.

51 3. In addition to the tax prescribed by subsections 1
52 and 2 of this section, an additional tax of not to exceed
53 two cents per one hundred dollars of assessed valuation
54 which has been approved by the voters **as provided in section**
55 **115.706** may be levied and collected by any city, town,
56 village, county, or fire protection district, or a central
57 fire and emergency services board established in subsection
58 4 of this section of a county of the first classification
59 with a charter form of government which has a population
60 between two hundred thousand and five hundred thousand
61 inhabitants, but all of the funds derived from such tax
62 shall be used solely for the purpose of establishing and
63 providing a joint central fire and emergency dispatching
64 service.

65 4. A central fire and emergency services board shall
66 be established in any county of the first classification
67 with a charter form of government which has a population
68 between two hundred thousand and five hundred thousand
69 inhabitants in the manner prescribed in this subsection.
70 The board shall have all powers and duties prescribed in
71 this section and section 321.245 to establish and provide a
72 joint central fire and emergency dispatching service. The
73 initial board shall be established at the April, 1996,
74 election. The election authority shall be ordered to
75 conduct such election, which shall be conducted as a
76 nonpartisan election. The board shall consist of one member
77 elected from each county council district. All board
78 members shall serve for four-year terms, except that of the

79 initial members elected, the members elected from odd-
80 numbered county council districts shall serve for terms of
81 two years and the members elected from even-numbered county
82 council districts shall serve for terms of four years. Each
83 member shall be a resident of the county council district
84 from which the member is elected. No person who is a paid
85 employee of any fire protection district, ambulance
86 district, joint central fire and emergency dispatch board,
87 or a paid employee of a fire or ambulance department of a
88 municipality shall be elected to the joint central fire and
89 emergency dispatch board. At such election, the election
90 authority of the county shall submit to the qualified voters
91 of the county a proposal for the board to levy and collect
92 the taxes prescribed in this section **as provided in section**
93 **115.706**, and such tax shall be conditioned on the
94 replacement of the tax levied in such county by the county
95 under this section with the new tax levied by the board. A
96 portion of the funds derived from the tax levied pursuant to
97 this subsection shall be used to reimburse the county for
98 the cost of the election held in April, 1996, and any
99 subsequent elections that are necessary for the operation of
100 the board and the board's duties. In addition, if such a
101 tax is approved, any funds remaining in the separate fund
102 kept by the county, as required by subsection 2 of this
103 section, and any property and equipment purchased with
104 moneys in such separate fund held by the county shall be
105 transferred to the fund maintained by the board for the same
106 purpose. The board shall abide by section 50.660 in the
107 letting of contracts. The board shall be audited by the
108 state auditor pursuant to section 29.230. Except as
109 otherwise provided in this subsection, the board shall meet
110 as established in the bylaws. Any other meeting may be

111 called by four of the seven members voting in favor of
112 having an additional meeting.

113 5. Any fire protection district in any county with a
114 charter form of government and with more than one hundred
115 ninety-eight thousand but fewer than one hundred ninety-nine
116 thousand two hundred inhabitants that has levied any tax
117 under this section and has levied and imposed any
118 communications tax for central fire and emergency
119 dispatching services may submit a proposal to the voters of
120 the fire protection district to use the revenue derived from
121 the tax imposed under this section for general revenue
122 purposes. No revenues derived from any such tax imposed
123 under this section shall be used for any purpose other than
124 the stated purpose unless and until such proposal to use the
125 revenue for general revenue purposes has been submitted to
126 and approved by the voters of the fire protection district
127 in the same manner as other proposals are submitted to and
128 approved by the voters of the fire protection district.

321.244. 1. Any fire protection district which has
2 revised or reduced any levy which it has been authorized to
3 impose under the provisions of section 321.225, 321.240,
4 321.241, 321.243, 321.246, 321.610, or 321.620, under any
5 provision of the constitution or laws of this state, may
6 increase each such revised or reduced levy up to, but not in
7 excess of, the maximum limits allowed under the section
8 authorizing the rate of levy sought to be increased by
9 submitting [the following proposition] to the voters of the
10 district at any [primary,] general [or special] election[:]
11 **a proposition as provided in section 115.706.**

12 [Shall the board of directors of the _____ Fire
13 Protection District be authorized to increase the

14 rate of levy for _____ (insert purpose of which
15 tax is levied) from _____ cents to _____ cents
16 on each one hundred dollars of assessed valuation?

17 YES NO]

18 2. If any of the propositions submitted under
19 subsection 1 of this section is approved by a majority of
20 the voters of the district voting thereon, the board of
21 directors may increase the levy which was the subject of
22 such proposition to the amount authorized by such
23 proposition.

321.460. 1. Two or more fire protection districts may
2 consolidate with each other in the manner hereinafter
3 provided, and only if the districts have one or more common
4 boundaries, in whole or in part, or are located within the
5 same county, in whole or in part, as to any respective two
6 of the districts which are so consolidating.

7 2. By a majority vote of each board of directors of
8 each fire protection district included within the proposed
9 consolidation, a consolidation plan may be adopted. The
10 consolidation plan shall include the name of the proposed
11 consolidated district, the legal description of the
12 boundaries of each district to be consolidated, and a legal
13 description of the boundaries of the consolidated district,
14 the amount of outstanding bonds, if any, of each district
15 proposed to be consolidated, a listing of the firehouses
16 within each district, and the names of the districts to be
17 consolidated.

18 3. Each board of the districts approving the plan for
19 proposed consolidation shall duly certify and file in the
20 office of the clerk of the circuit court of the county in

21 which the district is located a copy of the plan of
22 consolidation, bearing the signatures of those directors who
23 vote in favor thereof, together with a petition for
24 consolidation. The petition may be made jointly by all of
25 the districts within the respective plan of consolidation.
26 A filing fee of fifty dollars shall be deposited with the
27 clerk, on the filing of the petition, against the costs of
28 court.

29 4. The circuit court sitting in and for any county to
30 which the petition is presented is hereby vested with
31 jurisdiction, power and authority to hear the same, and to
32 approve the consolidation and order such districts
33 consolidated, after holding an election, as hereinafter
34 provided.

35 5. If the circuit court finds the plan for
36 consolidation to have been duly approved by the respective
37 boards of directors of the fire protection districts
38 proposed to be consolidated, then the circuit court shall
39 enter its order of record, directing the submission of the
40 question.

41 6. The order shall direct publication of notice of
42 election, and shall fix the date thereof **for the next**
43 **general election day.** The order shall direct that the
44 elections shall be held to vote on the proposition of
45 consolidating the districts and to elect three persons,
46 having the qualifications declared in section 321.130 and
47 being among the then directors of the districts proposed to
48 be consolidated, to become directors of the consolidated
49 district.

50 7. The question shall be submitted in substantially
51 [the following form:] **as provided in section 115.706.**

52 [Shall the _____ Fire Protection Districts and
53 the _____ Fire Protection District be
54 consolidated into one fire protection district
55 to be known as the _____ Fire Protection
56 District, with tax levies not in excess of the
57 following amounts: maintenance fund _____
58 cents per one hundred dollars assessed
59 valuation; ambulance service _____ cents per
60 one hundred dollars assessed valuation; pension
61 fund _____ cents per one hundred dollars
62 assessed valuation; and dispatching fund _____
63 cents per one hundred dollars assessed
64 valuation?]

65 8. If, upon the canvass and declaration, it is found
66 and determined that a majority of the voters of the
67 districts voting on the proposition or propositions have
68 voted in favor of the proposition to incorporate the
69 consolidated district, then the court shall then further, in
70 its order, designate the first board of directors of the
71 consolidated district, who have been elected by the voters
72 voting thereon, the one receiving the third highest number
73 of votes to hold office until the first Tuesday in April
74 which is more than one year after the date of election, the
75 one receiving the second highest number of votes to hold
76 office until two years after the first Tuesday aforesaid,
77 and the one receiving the highest number of votes until four
78 years after the first Tuesday in April as aforesaid. If any
79 other propositions are also submitted at the election, the
80 court, in its order, shall also declare the results of the
81 votes thereon. If the court shall find and determine, upon
82 the canvass and declaration, that a majority of the voters
83 of the consolidated district have not voted in favor of the

84 proposition to incorporate the consolidated district, then
85 the court shall enter its order declaring the proceedings
86 void and of no effect, and shall dismiss the same at the
87 cost of petitioners.

321.610. 1. In addition to all other limits set forth
2 in this chapter, the board in counties of the first
3 classification shall in each year determine the amount of
4 money necessary to be raised by taxation, and shall fix a
5 rate of levy which, when levied upon every dollar of the
6 taxable tangible property within the district as shown by
7 the last completed assessment, and with other revenues, will
8 raise the amount required by the district annually to supply
9 funds for paying the expenses of organization and operation
10 and the costs of acquiring, supplying and maintaining the
11 property, works and equipment of the district, and maintain
12 the necessary personnel, which rate of levy shall not exceed
13 forty cents on the one hundred dollars valuation. The board
14 in any county of the first classification having a
15 population in excess of nine hundred thousand may fix an
16 additional rate not to exceed twenty-five cents on the
17 hundred dollars valuation and the board in all other first
18 classification counties may fix an additional rate, not to
19 exceed fifteen cents on the hundred dollars valuation, the
20 revenues from which shall be deposited in a special fund and
21 used only for the pension program of the district, by
22 submitting [the following question] to the voters at [the
23 municipal general, primary or] a general election in such
24 district [or at any election at which a member of the board
25 of directors is to be elected:] a question as provided in
26 **section 115.706.**

27 [Shall the board of directors of _____ Fire
28 Protection District be authorized to levy an

29 annual tax rate of _____ cents per one hundred
30 dollars valuation, the revenues from which shall
31 be deposited in a special fund and used only for
32 the pension program of the district?]

33 2. Any district approving a tax levy rate pursuant to
34 the provisions of subsection 1 of this section shall
35 transfer all revenue collected plus interest monthly for
36 deposit in the district retirement fund. The board of
37 directors for the fire protection district shall comply with
38 the prudent investor standard for investment fiduciaries as
39 provided in section 105.688 when investing the assets of the
40 pension program.

41 3. Any district may impose a tax not to exceed ten
42 cents on the one hundred dollars valuation, in addition to
43 the rate which the board may levy pursuant to this section,
44 by submitting the [following] question to the voters at any
45 election in such district held on the [first Tuesday in
46 April of any year]:

47 Shall the board of directors of _____ Fire
48 District be authorized to increase the annual
49 tax rate from _____ cents to _____ cents on
50 the hundred dollars assessed valuation?

51 and] **general election day as provided in section 115.706** in
52 addition thereto, [to] a **district may** fix a rate of levy
53 which will enable it to promptly pay in full when due all
54 interest on and principal of bonds and other obligations of
55 the district, and to pay any indebtedness authorized by a
56 vote of the people as provided by sections 321.010 to
57 321.450 **and section 115.706**; and in the event of accruing
58 defaults or deficiencies in the bonded or contractual

59 indebtedness, an additional levy may be made as provided in
60 section 321.260 **and section 115.706.**

321.620. 1. Fire protection districts in first class
2 counties may, in addition to their other powers and duties,
3 provide ambulance service within their district if a
4 majority of the voters voting thereon approve a proposition
5 to furnish such service and to levy a tax not to exceed
6 thirty cents on the one hundred dollars assessed valuation
7 to be used exclusively to supply funds for the operation of
8 an emergency ambulance service. The district shall exercise
9 the same powers and duties in operating an ambulance service
10 as it does in operating its fire protection service. As
11 used in this section "emergency" means a situation resulting
12 from a sudden or unforeseen situation or occurrence that
13 requires immediate action to save life or prevent suffering
14 or disability.

15 2. The proposition to furnish ambulance service may be
16 submitted by the board of directors at any [municipal
17 general, primary or] general election or [at any election of
18 the members of the board or] upon petition by five hundred
19 voters of such district.

20 3. The question shall be submitted [in substantially
21 the following form:] **as provided in section 115.706.**

22 [Shall the board of directors of _____ Fire
23 Protection District be authorized to provide
24 ambulance service within the district and be
25 authorized to levy a tax not to exceed thirty
26 cents on the one hundred dollars assessed
27 valuation to provide funds for such
28 services?]

29 4. If a majority of the voters casting votes thereon
30 be in favor of ambulance service and the levy, the district
31 shall forthwith commence such service.

32 5. In addition to all other taxes authorized on or
33 before September 1, 1990, the board of directors of any fire
34 protection district may, if a majority of the voters of the
35 district voting thereon approve, levy an additional tax of
36 not more than forty cents per one hundred dollars of
37 assessed valuation to be used for the support of the
38 ambulance service, or partial or complete support of a
39 paramedic first responder program. The proposition to levy
40 the tax authorized by this subsection may be submitted by
41 the board of directors at the next [annual election of the
42 members of the board or at any regular municipal or school
43 election conducted by the county clerk or board of election
44 commissioners in such district or at a special election
45 called for the purpose,] **general election** or upon petition
46 of five hundred registered voters of the district. A
47 separate ballot containing the question shall [read as
48 follows:] **be submitted as provided in section 115.706.**

49 [Shall the board of directors of the _____
50 Fire Protection District be authorized to levy
51 an additional tax of not more than forty cents
52 per one hundred dollars assessed valuation to
53 provide funds for the support of an ambulance
54 service or partial or complete support of a
55 paramedic first responder program?]

56 **FOR THE PROPOSITION**

57 **AGAINST THE PROPOSITION**

58 (Place an X in the square opposite the one for
59 which you wish to vote).]

60 If a majority of the qualified voters casting votes thereon
61 be in favor of the question, the board of directors shall
62 accordingly levy a tax in accordance with the provisions of
63 this subsection, but if a majority of voters casting votes
64 thereon do not vote in favor of the levy authorized by this
65 subsection, any levy previously authorized shall remain in
66 effect.

650.399. 1. The board of commissioners may, by a
2 majority vote of its members, request that the governing
3 body of the county submit to the qualified voters of such
4 county at a general[, primary or special] election [either
5 of the questions] **a question relating to sales tax as**
6 contained in subsection 2 of this section **or a question**
7 **relating to property tax as provided in section 115.706.**
8 The governing body may approve or deny such request. The
9 governing body may also vote to submit such question without
10 a request of the board of commissioners. The county
11 election official shall give legal notice of the election
12 pursuant to chapter 115.

13 2. The [questions] **property tax question shall be**
14 **submitted as provided in section 115.706, and the sales tax**
15 **question** shall be put in substantially the following form:

16 [(1) Shall (name of county) establish an emergency
17 communications system fund to establish (and/or)
18 maintain an emergency communications system, and
19 for which the county shall levy a tax of (insert
20 exact amount, not to exceed six cents) per each one
21 hundred dollars assessed valuation therefor, to be
22 paid into the fund for that purpose?]

23 YES

NO

24

; or

25 (2)] Shall (name of county) establish an
26 emergency communications system fund to establish
27 (and/or) maintain an emergency communications
28 system, and for which the county shall levy a
29 sales tax of (insert exact amount, not to exceed
30 one-tenth of one percent), to be paid into the
31 fund for that purpose?

32

YES

NO

33 3. The election shall be conducted and vote canvassed
34 in the same manner as other county elections. If the
35 majority of the qualified voters voting thereon vote in
36 favor of such tax, then the county shall levy such tax in
37 the specified amount, beginning in the tax year immediately
38 following its approval. The tax so levied shall be
39 collected along with other county taxes in the manner
40 provided by law. If the majority of the qualified voters
41 voting thereon vote against such tax, then such tax shall
42 not be imposed unless such tax is resubmitted to the voters
43 and a majority of the qualified voters voting thereon
44 approve such tax.

45 4. If a majority of the votes cast on the question by
46 the qualified voters voting thereon are in favor of the
47 question authorizing a sales tax, then the tax shall become
48 effective on the first day of the second calendar quarter
49 after the director of revenue receives notification of
50 adoption of the local sales tax. Any sales tax levied under
51 this section shall apply to all retail sales made within the
52 county which are subject to sales tax under chapter 144,
53 except sales of food as defined in section 144.014. If a
54 majority of the votes cast on the question by the qualified

55 voters voting thereon are opposed to the question
56 authorizing the sales tax, then the tax shall not become
57 effective unless and until the question is resubmitted under
58 this section to the qualified voters and such question is
59 approved by a majority of the qualified voters voting on the
60 question, but no question shall be resubmitted under this
61 section [sooner than twelve months from the date of the last
62 question submitted to and opposed by the voters under this
63 section] **until the next general election.**

64 5. Except as modified in this section, all provisions
65 of sections 32.085 and 32.087 shall apply to the tax imposed
66 under this section.

67 6. All revenue collected under this section by the
68 director of the department of revenue on behalf of any
69 county, except for one percent for the cost of collection
70 which shall be deposited in the state's general revenue
71 fund, shall be deposited in a special trust fund, which is
72 hereby created and shall be known as the "County Emergency
73 Communications Sales Tax Fund", and shall be used solely for
74 the designated purposes. Moneys in the fund shall not be
75 deemed to be state funds, and shall not be commingled with
76 any funds of the state. The director may make refunds from
77 the amounts in the fund and credited to the county for
78 erroneous payments and overpayments made, and may redeem
79 dishonored checks and drafts deposited to the credit of such
80 county. Any funds in the special fund which are not needed
81 for current expenditures shall be invested in the same
82 manner as other funds are invested. Any interest and moneys
83 earned on such investments shall be credited to the fund.
84 Not later than the tenth day of each month, the director of
85 revenue shall distribute all moneys deposited in the fund
86 during the preceding month by distributing the sum due the

87 county as certified by the director of revenue to the county
88 treasurer, or such other officer as may be designated by the
89 county ordinance or order, of each county imposing the tax
90 authorized by this section.

91 7. If the tax is repealed or terminated by any means,
92 all funds remaining in the special trust fund shall continue
93 to be used solely for the designated purposes, and the
94 county shall notify the director of the department of
95 revenue of the action at least ninety days before the
96 effective date of the repeal and the director may order
97 retention in the trust fund, for a period of one year, of
98 two percent of the amount collected after receipt of such
99 notice to cover possible refunds or overpayment of the tax
100 and to redeem dishonored checks and drafts deposited to the
101 credit of such accounts. After one year has elapsed after
102 the effective date of abolition of the tax in such county,
103 the director shall remit the balance in the account to the
104 county and close the account of that county. The director
105 shall notify each county of each instance of any amount
106 refunded or any check redeemed from receipts due the county.

650.408. 1. The funds necessary for payment of any
2 obligation of the county in connection with the
3 establishment, operation and maintenance of the emergency
4 communications system may be paid by the county out of the
5 fund established pursuant to section 650.402, or from bonds
6 issued pursuant to this section.

7 2. For the purpose of supporting the operation and
8 other purposes of the commission and the emergency
9 communications system, the county may issue bonds for and on
10 behalf of the county, payable out of funds derived from the
11 sales tax authorized in sections 650.396 and 650.399 or from
12 taxation of all taxable real property in the county, up to

13 an amount not exceeding six percent of the assessed
14 valuation of such property, with such evaluation to be
15 ascertained by the assessment immediately prior to the most
16 recent assessment for state and county purposes, or from
17 revenue generated from any other tax or fee authorized and
18 approved by the voters pursuant to section 650.399. Such
19 bonds shall be issued in denominations of one hundred
20 dollars, or some multiple thereof, and the provisions of
21 section 108.170 to the contrary notwithstanding, such bonds
22 may bear interest at a rate determined by the emergency
23 communications system commissioners, payable semiannually,
24 to become payable no later than twenty years after the date
25 of the bonds.

26 3. Whenever the board of commissioners of any such
27 emergency communications district proposes to issue bonds
28 pursuant to subdivision (3) of subsection 2 of this section,
29 they shall submit the question to the voters in the district
30 pursuant to this section **and section 115.706**. The notice
31 for any such election shall, in addition to the requirements
32 of chapter 115, state the amount of bonds to be issued.

33 4. The question shall be submitted in substantially
34 [**the following form:**] **as provided in section 115.706**.

35 [Shall _____ County issue bonds in the amount of
36 _____ dollars, the purpose of which are to
37 support the construction, repair and maintenance
38 of the _____ Emergency Communications System?]

39 YES NO]

40 5. The result of the election on the question shall be
41 entered upon the records of the county. If it shall appear
42 that four-sevenths of the voters voting on the question

43 shall have voted in favor of the issue of the bonds, the
44 commissioners shall order and direct the execution of the
45 bonds for and on behalf of such county and the commission.
46 If the general law of the state is such that an amount other
47 than a four-sevenths majority is required on ballot measures
48 of such type, the amount set by the general law of the state
49 shall control.

50 6. The county shall not sell such bonds for less than
51 ninety-five percent of the par value thereof, and the
52 proceeds shall be paid over to the county treasurer, and
53 disbursed on warrants drawn by the president or vice
54 president of the board of commissioners and attested by the
55 secretary. The proceeds of the sale of such bonds shall be
56 used for the purpose only of paying the cost of holding such
57 election, and constructing, repairing and maintaining the
58 emergency communications system and its appurtenances.

59 7. Such bonds shall be payable and collectible only
60 out of moneys derived from tax revenues authorized by
61 section 650.399, from the sale of such bonds or from
62 interest that may accrue on funds so derived while on
63 deposit with any county depositary. The county treasurer
64 shall hold in reserve, for payment of interest on such
65 bonds, a sufficient amount of the money so derived that may
66 come into his or her hands in excess of the amount then
67 necessary to pay all bonds and interest then past due, to
68 pay all interest that will become payable before the next
69 installment of such special tax becomes payable, and three
70 percent of the principal amount of the bonds not then due.
71 The county treasurer shall, whenever any of the bonds or
72 interest thereon become due, apply such money as may be in
73 his or her custody and applicable thereto, or that may
74 thereafter come into his or her custody and be applicable

75 thereto, to payment of such bonds and interest as may be due
76 and unpaid.

77 8. All money derived from the tax authorized pursuant
78 to section 650.399 shall be used in paying the bonds and the
79 interest thereon, except that the money that may be
80 collected pursuant to such tax in excess of the amount
81 necessary to pay all bonds then past due and such bonds and
82 interest as will become payable before another assessment of
83 such tax becomes payable may, less an amount equal to three
84 percent of the principal amount of the bonds not then due,
85 be used for the purposes authorized in section 650.411.

86 9. The county treasurer shall, as such bonds are sold,
87 deliver them to the purchaser upon being ordered to do so by
88 the commissioners. The county treasurer shall cancel bonds
89 as such bonds are paid, and shall deliver them to the clerk
90 of the county.

2 [137.570. The question shall be submitted
in substantially the following form:

3 Shall the _____ road district of _____
4 County levy an additional tax rate of _____
5 cents on the hundred dollars valuation, for a
6 period of _____ years?]

Section B. If any provision of this act or the
2 application thereof to any person or circumstance is held
3 invalid, such determination shall not affect the provisions
4 or applications of this act which may be given effect
5 without the invalid provision or application, and to that
6 end the provisions of this act are severable.

✓