

SENATE BILL NO. 1790

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BEAN.

7462S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 137.073, RSMo, and to enact in lieu thereof one new section relating to the calculation of property tax levies.

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

Section A. Section 137.073, RSMo, is repealed and one new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

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

3 (1) **"Data center", any facility, or collocated group**
4 **of facilities, used primarily to house computing,**
5 **networking, and data storage infrastructure, including**
6 **servers, routers, switches, and associated cooling, power**
7 **distribution, and security systems, where such facility or**
8 **facilities have a combined footprint of ten thousand square**
9 **feet or more and are designed or used for enterprise data**
10 **processing, cloud computing, internet hosting, or similar**
11 **commercial data management purposes;**

12 (2) **"Data center property", all real property**
13 **comprising a data center, including the land, buildings,**
14 **structures, and all improvements thereto, and all personal**
15 **property located within or used in connection with the**
16 **operation of a data center, including but not limited to**
17 **servers, routers, switches, data storage devices, networking**
18 **equipment, uninterruptible power supply systems, backup**
19 **generators, cooling systems, security systems, cabling, and**

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

20 **any other tangible personal property used for computing,**
21 **data processing, or data storage purposes;**

22 (3) "General reassessment", changes in value, entered
23 in the assessor's books, of a substantial portion of the
24 parcels of real property within a county resulting wholly or
25 partly from reappraisal of value or other actions of the
26 assessor or county equalization body or ordered by the state
27 tax commission or any court;

28 [(2)] (4) "Tax rate", "rate", or "rate of levy",
29 singular or plural, includes the tax rate for each purpose
30 of taxation of property a taxing authority is authorized to
31 levy without a vote and any tax rate authorized by election,
32 including bond interest and sinking fund;

33 [(3)] (5) "Tax rate ceiling", a tax rate as revised by
34 the taxing authority to comply with the provisions of this
35 section or when a court has determined the tax rate; except
36 that, other provisions of law to the contrary
37 notwithstanding, a school district may levy the operating
38 levy for school purposes required for the current year
39 pursuant to subsection 2 of section 163.021, less all
40 adjustments required pursuant to Article X, Section 22 of
41 the Missouri Constitution, if such tax rate does not exceed
42 the highest tax rate in effect subsequent to the 1980 tax
43 year. This is the maximum tax rate that may be levied,
44 unless a higher tax rate ceiling is approved by voters of
45 the political subdivision as provided in this section;

46 [(4)] (6) "Tax revenue", when referring to the
47 previous year, means the actual receipts from ad valorem
48 levies on all classes of property, including state-assessed
49 property, in the immediately preceding fiscal year of the
50 political subdivision, plus an allowance for taxes billed
51 but not collected in the fiscal year and plus an additional

52 allowance for the revenue which would have been collected
53 from property which was annexed by such political
54 subdivision but which was not previously used in determining
55 tax revenue pursuant to this section. The term "tax
56 revenue" shall not include any receipts from ad valorem
57 levies on any property of a railroad corporation or a public
58 utility, as these terms are defined in section 386.020,
59 which were assessed by the assessor of a county or city in
60 the previous year but are assessed by the state tax
61 commission in the current year. All school districts and
62 those counties levying sales taxes pursuant to chapter 67
63 shall include in the calculation of tax revenue an amount
64 equivalent to that by which they reduced property tax levies
65 as a result of sales tax pursuant to section 67.505 and
66 section 164.013 or as excess home dock city or county fees
67 as provided in subsection 4 of section 313.820 in the
68 immediately preceding fiscal year but not including any
69 amount calculated to adjust for prior years. For purposes
70 of political subdivisions which were authorized to levy a
71 tax in the prior year but which did not levy such tax or
72 levied a reduced rate, the term "tax revenue", as used in
73 relation to the revision of tax levies mandated by law,
74 shall mean the revenues equal to the amount that would have
75 been available if the voluntary rate reduction had not been
76 made.

77 2. Whenever changes in assessed valuation are entered
78 in the assessor's books for any personal property, in the
79 aggregate, or for any subclass of real property as such
80 subclasses are established in Section 4(b) of Article X of
81 the Missouri Constitution and defined in section 137.016,
82 the county clerk in all counties and the assessor of St.
83 Louis City shall notify each political subdivision wholly or

84 partially within the county or St. Louis City of the change
85 in valuation of each subclass of real property,
86 individually, and personal property, in the aggregate,
87 exclusive of new construction and improvements. All
88 political subdivisions shall immediately revise the
89 applicable rates of levy for each purpose for each subclass
90 of real property, individually, and personal property, in
91 the aggregate, for which taxes are levied to the extent
92 necessary to produce from all taxable property, exclusive of
93 new construction and improvements, substantially the same
94 amount of tax revenue as was produced in the previous year
95 for each subclass of real property, individually, and
96 personal property, in the aggregate, except that the rate
97 shall not exceed the greater of the most recent voter-
98 approved rate or the most recent voter-approved rate as
99 adjusted under subdivision (2) of subsection 5 of this
100 section. Any political subdivision that has received
101 approval from voters for a tax increase after August 27,
102 2008, may levy a rate to collect substantially the same
103 amount of tax revenue as the amount of revenue that would
104 have been derived by applying the voter-approved increased
105 tax rate ceiling to the total assessed valuation of the
106 political subdivision as most recently certified by the city
107 or county clerk on or before the date of the election in
108 which such increase is approved, increased by the percentage
109 increase in the consumer price index, as provided by law,
110 except that the rate shall not exceed the greater of the
111 most recent voter-approved rate or the most recent voter-
112 approved rate as adjusted under subdivision (2) of
113 subsection 5 of this section. Such tax revenue shall not
114 include any receipts from ad valorem levies on any real
115 property which was assessed by the assessor of a county or

116 city in such previous year but is assessed by the assessor
117 of a county or city in the current year in a different
118 subclass of real property. Where the taxing authority is a
119 school district for the purposes of revising the applicable
120 rates of levy for each subclass of real property, the tax
121 revenues from state-assessed railroad and utility property
122 shall be apportioned and attributed to each subclass of real
123 property based on the percentage of the total assessed
124 valuation of the county that each subclass of real property
125 represents in the current taxable year. As provided in
126 Section 22 of Article X of the constitution, a political
127 subdivision may also revise each levy to allow for
128 inflationary assessment growth occurring within the
129 political subdivision. The inflationary growth factor for
130 any such subclass of real property or personal property
131 shall be limited to the actual assessment growth in such
132 subclass or class, exclusive of new construction and
133 improvements, and exclusive of the assessed value on any
134 real property which was assessed by the assessor of a county
135 or city in the current year in a different subclass of real
136 property, but not to exceed the consumer price index or five
137 percent, whichever is lower. Should the tax revenue of a
138 political subdivision from the various tax rates determined
139 in this subsection be different than the tax revenue that
140 would have been determined from a single tax rate as
141 calculated pursuant to the method of calculation in this
142 subsection prior to January 1, 2003, then the political
143 subdivision shall revise the tax rates of those subclasses
144 of real property, individually, and/or personal property, in
145 the aggregate, in which there is a tax rate reduction,
146 pursuant to the provisions of this subsection. Such
147 revision shall yield an amount equal to such difference and

148 shall be apportioned among such subclasses of real property,
149 individually, and/or personal property, in the aggregate,
150 based on the relative assessed valuation of the class or
151 subclasses of property experiencing a tax rate reduction.
152 Such revision in the tax rates of each class or subclass
153 shall be made by computing the percentage of current year
154 adjusted assessed valuation of each class or subclass with a
155 tax rate reduction to the total current year adjusted
156 assessed valuation of the class or subclasses with a tax
157 rate reduction, multiplying the resulting percentages by the
158 revenue difference between the single rate calculation and
159 the calculations pursuant to this subsection and dividing by
160 the respective adjusted current year assessed valuation of
161 each class or subclass to determine the adjustment to the
162 rate to be levied upon each class or subclass of property.
163 The adjustment computed herein shall be multiplied by one
164 hundred, rounded to four decimals in the manner provided in
165 this subsection, and added to the initial rate computed for
166 each class or subclass of property. For school districts
167 that levy separate tax rates on each subclass of real
168 property and personal property in the aggregate, if voters
169 approved a ballot before January 1, 2011, that presented
170 separate stated tax rates to be applied to the different
171 subclasses of real property and personal property in the
172 aggregate, or increases the separate rates that may be
173 levied on the different subclasses of real property and
174 personal property in the aggregate by different amounts, the
175 tax rate that shall be used for the single tax rate
176 calculation shall be a blended rate, calculated in the
177 manner provided under subdivision (1) of subsection 6 of
178 this section. Notwithstanding any provision of this
179 subsection to the contrary, no revision to the rate of levy

180 for personal property shall cause such levy to increase over
181 the levy for personal property from the prior year.

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

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

209 (a) Such political subdivision may revise the tax rate
210 ceiling for each purpose it levies taxes to compensate for
211 the reduction in assessed value occurring after the

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

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

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

244 prior year's assessment, except that the additional assessed
245 value of all improvements or additions to real property
246 which had been totally or partially exempt from ad valorem
247 taxes pursuant to sections 99.800 to 99.865, sections
248 135.200 to 135.255, and section 353.110 shall be included in
249 the value of new construction and improvements when the
250 property becomes totally or partially subject to assessment
251 and payment of all ad valorem taxes. **Notwithstanding any**
252 **other provision of this subdivision to the contrary, the**
253 **value of new construction and improvements shall not include**
254 **any data center property. For purposes of calculating the**
255 **revision of tax rates pursuant to subsection 2 of this**
256 **section, the assessed value of any data center property,**
257 **including both the real property and personal property**
258 **components thereof, shall be treated as if such property**
259 **were existing property and not new construction or**
260 **improvements. Accordingly, when a data center is**
261 **constructed or personal property is placed in service at a**
262 **data center, the assessed value of such data center property**
263 **shall be included in the total assessed valuation used to**
264 **calculate the required rate reduction, and shall not be**
265 **excluded as new construction and improvements.** The
266 aggregate increase in valuation of personal property for the
267 current year over that of the previous year is the
268 equivalent of the new construction and improvements factor
269 for personal property. Notwithstanding any opt-out
270 implemented pursuant to subsection 14 of section 137.115,
271 the assessor shall certify the amount of new construction
272 and improvements and the amount of assessed value on any
273 real property which was assessed by the assessor of a county
274 or city in such previous year but is assessed by the
275 assessor of a county or city in the current year in a

276 different subclass of real property separately for each of
277 the three subclasses of real property for each political
278 subdivision to the county clerk in order that political
279 subdivisions shall have this information for the purpose of
280 calculating tax rates pursuant to this section and Section
281 22, Article X, Constitution of Missouri. In addition, the
282 state tax commission shall certify each year to each county
283 clerk the increase in the general price level as measured by
284 the Consumer Price Index for All Urban Consumers for the
285 United States, or its successor publications, as defined and
286 officially reported by the United States Department of
287 Labor, or its successor agency. The state tax commission
288 shall certify the increase in such index on the latest
289 twelve-month basis available on February first of each year
290 over the immediately preceding prior twelve-month period in
291 order that political subdivisions shall have this
292 information available in setting their tax rates according
293 to law and Section 22 of Article X of the Constitution of
294 Missouri. For purposes of implementing the provisions of
295 this section and Section 22 of Article X of the Missouri
296 Constitution, the term "property" means all taxable
297 property, including state-assessed property.

298 (2) Each political subdivision required to revise
299 rates of levy pursuant to this section or Section 22 of
300 Article X of the Constitution of Missouri shall calculate
301 each tax rate it is authorized to levy and, in establishing
302 each tax rate, shall consider each provision for tax rate
303 revision provided in this section and Section 22 of Article
304 X of the Constitution of Missouri, separately and without
305 regard to annual tax rate reductions provided in section
306 67.505 and section 164.013. Each political subdivision
307 shall set each tax rate it is authorized to levy using the

308 calculation that produces the lowest tax rate ceiling. It
309 is further the intent of the general assembly, pursuant to
310 the authority of Section 10(c) of Article X of the
311 Constitution of Missouri, that the provisions of such
312 section be applicable to tax rate revisions mandated
313 pursuant to Section 22 of Article X of the Constitution of
314 Missouri as to reestablishing tax rates as revised in
315 subsequent years, enforcement provisions, and other
316 provisions not in conflict with Section 22 of Article X of
317 the Constitution of Missouri. Annual tax rate reductions
318 provided in section 67.505 and section 164.013 shall be
319 applied to the tax rate as established pursuant to this
320 section and Section 22 of Article X of the Constitution of
321 Missouri, unless otherwise provided by law.

322 5. (1) In all political subdivisions, the tax rate
323 ceiling established pursuant to this section shall not be
324 increased unless approved by a vote of the people. Approval
325 of the higher tax rate shall be by at least a majority of
326 votes cast. When a proposed higher tax rate requires
327 approval by more than a simple majority pursuant to any
328 provision of law or the constitution, the tax rate increase
329 must receive approval by at least the majority required.

330 (2) When voters approve an increase in the tax rate,
331 the amount of the increase shall be added to the tax rate
332 ceiling as calculated pursuant to this section to the extent
333 the total rate does not exceed any maximum rate prescribed
334 by law. If a ballot question presents a stated tax rate for
335 approval rather than describing the amount of increase in
336 the question, the stated tax rate approved shall be adjusted
337 as provided in this section and, so adjusted, shall be the
338 current tax rate ceiling. The increased tax rate ceiling as
339 approved shall be adjusted such that when applied to the

340 current total assessed valuation of the political
341 subdivision, excluding new construction and improvements
342 since the date of the election approving such increase, the
343 revenue derived from the adjusted tax rate ceiling is equal
344 to the sum of: the amount of revenue which would have been
345 derived by applying the voter-approved increased tax rate
346 ceiling to total assessed valuation of the political
347 subdivision, as most recently certified by the city or
348 county clerk on or before the date of the election in which
349 such increase is approved, increased by the percentage
350 increase in the consumer price index, as provided by law.
351 Such adjusted tax rate ceiling may be applied to the total
352 assessed valuation of the political subdivision at the
353 setting of the next tax rate. If a ballot question presents
354 a phased-in tax rate increase, upon voter approval, each tax
355 rate increase shall be adjusted in the manner prescribed in
356 this section to yield the sum of: the amount of revenue
357 that would be derived by applying such voter-approved
358 increased rate to the total assessed valuation, as most
359 recently certified by the city or county clerk on or before
360 the date of the election in which such increase was
361 approved, increased by the percentage increase in the
362 consumer price index, as provided by law, from the date of
363 the election to the time of such increase and, so adjusted,
364 shall be the current tax rate ceiling.

365 (3) The governing body of any political subdivision
366 may levy a tax rate lower than its tax rate ceiling and may,
367 in a nonreassessment year, increase that lowered tax rate to
368 a level not exceeding the tax rate ceiling without voter
369 approval in the manner provided under subdivision (4) of
370 this subsection. Nothing in this section shall be construed
371 as prohibiting a political subdivision from voluntarily

372 levying a tax rate lower than that which is required under
373 the provisions of this section or from seeking voter
374 approval of a reduction to such political subdivision's tax
375 rate ceiling.

376 (4) In a year of general reassessment, a governing
377 body whose tax rate is lower than its tax rate ceiling shall
378 revise its tax rate pursuant to the provisions of subsection
379 4 of this section as if its tax rate was at the tax rate
380 ceiling. In a year following general reassessment, if such
381 governing body intends to increase its tax rate, the
382 governing body shall conduct a public hearing, and in a
383 public meeting it shall adopt an ordinance, resolution, or
384 policy statement justifying its action prior to setting and
385 certifying its tax rate. The provisions of this subdivision
386 shall not apply to any political subdivision which levies a
387 tax rate lower than its tax rate ceiling solely due to a
388 reduction required by law resulting from sales tax
389 collections. The provisions of this subdivision shall not
390 apply to any political subdivision which has received voter
391 approval for an increase to its tax rate ceiling subsequent
392 to setting its most recent tax rate.

393 6. (1) For the purposes of calculating state aid for
394 public schools pursuant to section 163.031, each taxing
395 authority which is a school district shall determine its
396 proposed tax rate as a blended rate of the classes or
397 subclasses of property. Such blended rate shall be
398 calculated by first determining the total tax revenue of the
399 property within the jurisdiction of the taxing authority,
400 which amount shall be equal to the sum of the products of
401 multiplying the assessed valuation of each class and
402 subclass of property by the corresponding tax rate for such
403 class or subclass, then dividing the total tax revenue by

404 the total assessed valuation of the same jurisdiction, and
405 then multiplying the resulting quotient by a factor of one
406 hundred. Where the taxing authority is a school district,
407 such blended rate shall also be used by such school district
408 for calculating revenue from state-assessed railroad and
409 utility property as defined in chapter 151 and for
410 apportioning the tax rate by purpose.

411 (2) Each taxing authority proposing to levy a tax rate
412 in any year shall notify the clerk of the county commission
413 in the county or counties where the tax rate applies of its
414 tax rate ceiling and its proposed tax rate. Each taxing
415 authority shall express its proposed tax rate in a fraction
416 equal to the nearest one-tenth of a cent, unless its
417 proposed tax rate is in excess of one dollar, then one/one-
418 hundredth of a cent. If a taxing authority shall round to
419 one/one-hundredth of a cent, it shall round up a fraction
420 greater than or equal to five/one-thousandth of one cent to
421 the next higher one/one-hundredth of a cent; if a taxing
422 authority shall round to one-tenth of a cent, it shall round
423 up a fraction greater than or equal to five/one-hundredths
424 of a cent to the next higher one-tenth of a cent. Any
425 taxing authority levying a property tax rate shall provide
426 data, in such form as shall be prescribed by the state
427 auditor by rule, substantiating such tax rate complies with
428 Missouri law. All forms for the calculation of rates
429 pursuant to this section shall be promulgated as a rule and
430 shall not be incorporated by reference. The state auditor
431 shall promulgate rules for any and all forms for the
432 calculation of rates pursuant to this section which do not
433 currently exist in rule form or that have been incorporated
434 by reference. In addition, each taxing authority proposing
435 to levy a tax rate for debt service shall provide data, in

436 such form as shall be prescribed by the state auditor by
437 rule, substantiating the tax rate for debt service complies
438 with Missouri law. A tax rate proposed for annual debt
439 service requirements will be prima facie valid if, after
440 making the payment for which the tax was levied, bonds
441 remain outstanding and the debt fund reserves do not exceed
442 the following year's payments. The county clerk shall keep
443 on file and available for public inspection all such
444 information for a period of three years. The clerk shall,
445 within three days of receipt, forward a copy of the notice
446 of a taxing authority's tax rate ceiling and proposed tax
447 rate and any substantiating data to the state auditor. The
448 state auditor shall, within fifteen days of the date of
449 receipt, examine such information and return to the county
450 clerk his or her findings as to compliance of the tax rate
451 ceiling with this section and as to compliance of any
452 proposed tax rate for debt service with Missouri law. If
453 the state auditor believes that a taxing authority's
454 proposed tax rate does not comply with Missouri law, then
455 the state auditor's findings shall include a recalculated
456 tax rate, and the state auditor may request a taxing
457 authority to submit documentation supporting such taxing
458 authority's proposed tax rate. The county clerk shall
459 immediately forward a copy of the auditor's findings to the
460 taxing authority and shall file a copy of the findings with
461 the information received from the taxing authority. The
462 taxing authority shall have fifteen days from the date of
463 receipt from the county clerk of the state auditor's
464 findings and any request for supporting documentation to
465 accept or reject in writing the rate change certified by the
466 state auditor and to submit all requested information to the
467 state auditor. A copy of the taxing authority's acceptance

468 or rejection and any information submitted to the state
469 auditor shall also be mailed to the county clerk. If a
470 taxing authority rejects a rate change certified by the
471 state auditor and the state auditor does not receive
472 supporting information which justifies the taxing
473 authority's original or any subsequent proposed tax rate,
474 then the state auditor shall refer the perceived violations
475 of such taxing authority to the attorney general's office
476 and the attorney general is authorized to obtain injunctive
477 relief to prevent the taxing authority from levying a
478 violative tax rate.

479 (3) In the event that the taxing authority incorrectly
480 completes the forms created and promulgated under
481 subdivision (2) of this subsection, or makes a clerical
482 error, the taxing authority may submit amended forms with an
483 explanation for the needed changes. If such amended forms
484 are filed under regulations prescribed by the state auditor,
485 the state auditor shall take into consideration such amended
486 forms for the purposes of this subsection.

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

490 8. Whenever a taxpayer has cause to believe that a
491 taxing authority has not complied with the provisions of
492 this section, the taxpayer may make a formal complaint with
493 the prosecuting attorney of the county. Where the
494 prosecuting attorney fails to bring an action within ten
495 days of the filing of the complaint, the taxpayer may bring
496 a civil action pursuant to this section and institute an
497 action as representative of a class of all taxpayers within
498 a taxing authority if the class is so numerous that joinder
499 of all members is impracticable, if there are questions of

500 law or fact common to the class, if the claims or defenses
501 of the representative parties are typical of the claims or
502 defenses of the class, and if the representative parties
503 will fairly and adequately protect the interests of the
504 class. In any class action maintained pursuant to this
505 section, the court may direct to the members of the class a
506 notice to be published at least once each week for four
507 consecutive weeks in a newspaper of general circulation
508 published in the county where the civil action is commenced
509 and in other counties within the jurisdiction of a taxing
510 authority. The notice shall advise each member that the
511 court will exclude him or her from the class if he or she so
512 requests by a specified date, that the judgment, whether
513 favorable or not, will include all members who do not
514 request exclusion, and that any member who does not request
515 exclusion may, if he or she desires, enter an appearance.
516 In any class action brought pursuant to this section, the
517 court, in addition to the relief requested, shall assess
518 against the taxing authority found to be in violation of
519 this section the reasonable costs of bringing the action,
520 including reasonable attorney's fees, provided no attorney's
521 fees shall be awarded any attorney or association of
522 attorneys who receive public funds from any source for their
523 services. Any action brought pursuant to this section shall
524 be set for hearing as soon as practicable after the cause is
525 at issue.

526 9. If in any action, including a class action, the
527 court issues an order requiring a taxing authority to revise
528 the tax rates as provided in this section or enjoins a
529 taxing authority from the collection of a tax because of its
530 failure to revise the rate of levy as provided in this
531 section, any taxpayer paying his or her taxes when an

532 improper rate is applied has erroneously paid his or her
533 taxes in part, whether or not the taxes are paid under
534 protest as provided in section 139.031 or otherwise
535 contested. The part of the taxes paid erroneously is the
536 difference in the amount produced by the original levy and
537 the amount produced by the revised levy. The township or
538 county collector of taxes or the collector of taxes in any
539 city shall refund the amount of the tax erroneously paid.
540 The taxing authority refusing to revise the rate of levy as
541 provided in this section shall make available to the
542 collector all funds necessary to make refunds pursuant to
543 this subsection. No taxpayer shall receive any interest on
544 any money erroneously paid by him or her pursuant to this
545 subsection. Effective in the 1994 tax year, nothing in this
546 section shall be construed to require a taxing authority to
547 refund any tax erroneously paid prior to or during the third
548 tax year preceding the current tax year.

549 10. Any rule or portion of a rule, as that term is
550 defined in section 536.010, that is created under the
551 authority delegated in this section shall become effective
552 only if it complies with and is subject to all of the
553 provisions of chapter 536 and, if applicable, section
554 536.028. This section and chapter 536 are nonseverable and
555 if any of the powers vested with the general assembly
556 pursuant to chapter 536 to review, to delay the effective
557 date, or to disapprove and annul a rule are subsequently
558 held unconstitutional, then the grant of rulemaking
559 authority and any rule proposed or adopted after August 28,
560 2004, shall be invalid and void.

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