

SECOND REGULAR SESSION

SENATE BILL NO. 973

89TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MAXWELL.

Read 1st time February 26, 1998, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S3969.011

AN ACT

To repeal sections 52.260, 137.115, 137.720, 137.722 and 137.750, RSMo 1994, and sections 138.395 and 163.031, RSMo Supp. 1997, relating to assessment and collection of property taxes, and to enact in lieu thereof nine new sections relating to the same subject, with effective dates for certain sections.

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

Section A. Sections 52.260, 137.115, 137.720, 137.722 and 137.750, RSMo 1994, and sections 138.395 and 163.031, RSMo Supp. 1997, are repealed and nine new sections enacted in lieu thereof, to be known as sections 52.260, 52.505, 52.507, 137.115, 137.720, 137.722, 137.750, 138.395 and 163.031, to read as follows:

52.260. The collector in counties not having township organization shall collect on behalf of the county the following fees for collecting all state, county, bridge, road, school, back and delinquent, and all other local taxes, including merchants', manufacturers' and liquor and beer licenses, other than ditch and levee taxes, and the fees collected shall be deposited in the county general fund:

(1) [In all counties wherein the total amount levied for any one year exceeds two hundred and fifty thousand dollars and is less than three hundred and fifty thousand dollars, a fee of two and one-half percent on the amount collected;

(2)] In all counties wherein the total amount levied for any one year [exceeds three hundred and fifty thousand dollars and] is less than two million dollars, a fee of two and one-half percent on the [first three hundred and fifty thousand dollars collected and one percent on whatever amount may be collected over three hundred and fifty thousand dollars] **total amounts**

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

collected;

[(3)] (2) In all counties except counties of the first classification and any city not within a county wherein the total amount levied for any one year exceeds two million dollars, a fee of one **and one-half** percent on the **total** amounts collected;

(3) In all counties of the first classification and any city not within a county, a fee of one percent on the total amounts collected.

52.505. Any provision of law to the contrary notwithstanding, any fee provided for in sections 52.260 and 54.320, RSMo, or any other provisions of law in conflict with the provisions of this section, a percentage of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall be deducted from the collections of taxes each year in the same manner as in the above mentioned sections and shall be deposited into a fund to be established and known as the "Tax Maintenance Fund". The percentage shall be one-fourth of one percent for all counties of the first classification not having a charter form of government, and one-half of one percent for all counties of the second, third and fourth classifications and one percent for all counties having township organization. All fees collected pursuant to this section shall be used solely for the purpose of funding any additional operating costs and any additional administrative expenses incurred in the collection of taxes. It shall be the duty of the officials collecting taxes pursuant to this section to approve payment for the additional operating costs and additional administrative expenses and payment shall be made from the tax maintenance fund. County general revenue may also provide additional moneys for this fund. Any county subject to the provisions of this section shall continue to provide all moneys necessary to assure the budgets for purposes of collecting all ad valorem property taxes pursuant to this section and this chapter. Counties of the first classification not having a charter form of government subject to the provisions of this section shall provide moneys for budget purposes at least an amount equal to the budget in the previous year.

52.507. Notwithstanding the provisions of sections 52.260 and 54.320, RSMo, or any other provision of law in conflict with the provisions of this section, in all counties which become counties of the first classification on or after January 1, 1999, one-half of one percent of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall continue to be deducted from the collections of taxes each year and shall be deposited in the tax maintenance fund as required by this section as if the county had retained its classification prior to becoming a first classification county not having a charter form of government; until such time as the one-fourth of one percent of all ad valorem property tax collections exceeds or equals the amount of taxes collected in the last year said county was not a county of the first classification not having a charter form of government.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or his deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in his city, county, town or district. Except as otherwise provided in subsection 3 of this section, he shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. He shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. He shall annually assess all real property in the following manner: New assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. He may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable real property in the county owned by the person, or under his care, charge or management, and all taxable tangible personal property owned by the person or under his care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. [If an assessment maintenance plan is agreed upon by the county assessor, the county governing body and the state tax commission within thirty days of submission to the state tax commission, the county shall be eligible for state cost-share funds as outlined in section 137.750.] If the state tax commission fails to approve a plan [within thirty days after the date submitted] and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences [within an additional thirty days, then the differences shall be submitted to the circuit court of the county involved for final resolution within an additional thirty days. The decision of the circuit court may be appealed pursuant to chapter 621, RSMo] **in order to receive state cost-share funds outlined in section 137.750, the county shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved.** In the event a valuation of subclass

(1) real property within any first class charter county, or within a city not within a county, is made by a computer, computer assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

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

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

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

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

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

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

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

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

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

(5) Poultry, twelve percent.

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

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

- (1) For real property in subclass (1), nineteen percent;
- (2) For real property in subclass (2), twelve percent; and
- (3) For real property in subclass (3), thirty-two percent.

6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. A manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. A manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a "parcel" for the purpose of reimbursement under section 137.750, unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in his judgment will fairly estimate the true value in money of the motor vehicle.

10. If the assessor increases the assessed valuation of any parcel of subclass (1) real property by more than seventeen percent since the last assessment, excluding increases due to new construction or improvements, then the assessor shall conduct a physical inspection of such property.

137.720. A percentage of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required under section 137.750. The percentage shall be [one-half] **five-eighths** of one percent for all counties of the first and second class and cities not within a county and one **and one-fourth** percent for counties of the third and fourth class. The county shall bill any taxing authority collecting its own taxes. The county may also provide additional moneys for the fund. To be eligible for state cost-share funds provided under section 137.750, every county shall provide all moneys necessary to assure that the fund is at least equal to the amount of moneys available for assessment purposes in the previous year, except that a lesser amount shall be acceptable if unanimously agreed upon by the county assessor, county governing body and the state tax commission. The county shall deposit the county general revenue funds in the assessment fund as agreed to in its original or amended maintenance plan, state reimbursement funds shall be withheld until the amount due is properly deposited in such fund.

137.722. Notwithstanding the provisions of section 137.721, or any other provision of law in conflict with the provisions of this section, in all counties which become counties of the second class after September 28, 1987, one **and one-fourth** percent of all ad valorem property taxes allocable to each taxing authority within the county and the county shall continue to be deducted from the collections of taxes each year and shall be deposited into the assessment fund of county as required by section 137.750 as if the county had retained its classification as a county of the third class.

137.750. 1. If a county has an assessment maintenance plan approved under section 137.115, a portion of all the costs and expenses of the assessor of each county and each city not within a county, incurred for the current quarter in performing all duties necessary to assess and maintain equalized assessed valuations of real property, making real and personal property assessments and preparing abstracts of assessment lists, shall be reimbursed by the state. The state shall reimburse up to [one-half] **sixty percent** of all the current and past unreported quarterly costs and expenses of the assessor of each county and each city not within a county based on compliance with the state tax commission approved assessment and equalization maintenance plan. The state shall reimburse each eligible county a minimum of three dollars per parcel for up to twenty thousand parcels, but no further reimbursements shall be made until the county has expended [an equal] **at least two-thirds of that** amount of money for assessment maintenance from its assessment fund. The [maximum] annual state reimbursement to any county under this section in [1986] **1999** shall [not exceed five dollars and fifty cents] **be seven dollars** per parcel of real property in the county and each year thereafter such [maximum] amount [may] **shall** be increased by [up to] three percent, but the amount reimbursed by the state shall not exceed [one-half] **sixty percent** of the actual costs and expenses incurred, except that

counties entitled to only the three-dollar per parcel minimum shall receive one-fourth of the state's contribution each quarter. **Other provisions of this section notwithstanding, the reimbursement provided to a county pursuant to this section shall be reduced by a dollar amount equal to the amount of additional revenue received by the county pursuant to the twenty-five percent increase in collections established pursuant to section 137.720 or 137.722 of this act, as determined by the state tax commission, if the county assessment maintenance plan is disapproved pursuant to subsection 5 of this section.**

2. The governing body of each county and city not within a county which seeks or will seek reimbursement under any provision of this section or section 137.720 shall establish a fund to be known as the "Assessment Fund", to be used solely as a depository for funds received by the county or city pursuant to this section and sections 137.037 and 137.720, from the general revenue fund of the county or other sources for the purpose of funding the costs and expenses incurred in implementing an assessment and equalization maintenance plan approved under section 137.115 and for assessing real and personal property.

3. All counties and cities not within a county seeking state funds under this section shall submit a certified copy of their costs and expenses to the commissioner of the office of administration not later than the thirtieth day of the quarter immediately following the quarter for which such state funds are sought. The commissioner of the office of administration shall, in such form as may be prescribed by rule, certify that the county requests for reimbursement are consistent with the assessment and equalization maintenance plan approved by the state tax commission as provided in section 137.115, and shall pay the state's share out of funds appropriated for that purpose quarterly to each eligible county and city to reimburse such county or city for reimbursable costs and expenses incurred in the previous calendar quarter.

4. (1) The following costs and expenses shall not qualify for state reimbursement or reimbursement from tax moneys withheld from political subdivisions:

- (a) Premiums for property and casualty insurance and liability insurance;
- (b) Depreciation, interest, building and ground maintenance, fuel and utility costs, and other indirect expenses which can be classified as the overhead expenses of the assessor's office;
- (c) Purchases of motor vehicles;

(2) Costs and expenses which shall qualify for state reimbursement, but only if identified in the county maintenance plan and subsequently specifically approved by the state tax commission, shall include:

- (a) Salaries and benefits of data processing and legal personnel not directly employed by the assessor;
- (b) Costs and expenses for computer software, hardware, and maintenance;
- (c) Costs and expenses of any additional office space made necessary in order to carry out

the county's maintenance plan;

(d) Costs of leased equipment;

(e) Costs of aerial photography.

5. No county assessment maintenance plan shall be approved pursuant to section 137.115 unless the county appropriates, for the current year, no less revenue from the county general revenue fund to the assessment fund than the average amount of revenue appropriated from the county general revenue fund to the assessment fund for the preceding three years, as determined by the state tax commission.

138.395. The state tax commission shall notify each school district of the equivalent sales ratio for the previous year adopted for determining the equalized assessed valuation of the property and the equalized operating levy of the school district for distributions of school foundation formula funds at least thirty days prior to the certification of such ratio to the department of elementary and secondary education, and shall provide the school district an opportunity for a meeting with the commission, or a duly authorized agent thereof, on such ratio prior to such certification. Prior to January 1, 1997, in certifying said ratios to the department of elementary and secondary education, the commission shall certify all ratios at thirty-three and one-third percent. On and after January 1, 1997, in certifying such ratios to the department of elementary and secondary education, the commission shall certify all ratios higher than thirty-one [and two-thirds] percent at thirty-three and one-third percent. On and after January 1, 1998, if the state tax commission, after performing the computation of equivalent sales ratio for the county and recomputing such computation to ensure accuracy, finds that such equivalent sales ratio for the county is less than or equal to thirty-one [and two-thirds] percent **and has been for the two preceding years**, the state tax commission shall reduce the county's reimbursement by fifteen percent the following year if it is not corrected by subsequent action of the state tax commission.

163.031. 1. School districts which meet the requirements of section 163.021 shall be entitled to an amount computed as follows: an amount determined by multiplying the number of eligible pupils by the district's equalized operating levy for school purposes as defined in section 163.011 multiplied by the guaranteed tax base per eligible pupil times the proration factor. For the purposes of this section, the proration factor shall be equal to the sum of the total appropriation for distribution under subsections 1 and 2 of this section; and the state total of the deductions as calculated in subsection 2 of this section which do not exceed the district entitlements as adjusted by the same proration factor; divided by the amount of the state total of district entitlements before proration as calculated pursuant to this subsection.

2. From the district entitlement for each district there shall be deducted the following amounts: **for fiscal year 2000, ninety-nine percent of, and for fiscal year 2001 and thereafter, ninety-eight percent of**, an amount determined by multiplying the district equalized assessed valuation by the district's equalized operating levy for school purposes times

the district income factor plus ninety percent of any payment received the current year of protested taxes due in prior years no earlier than the 1997 tax year minus the amount of any protested taxes due in the current year and for which notice of protest was received during the current year; one hundred percent of the amount received the previous year for school purposes from intangible taxes, fines, forfeitures and escheats, payments in lieu of taxes and receipts from state assessed railroad and utility tax, except that any penalty paid after July 1, 1995, by a concentrated animal feeding operation as defined by the department of natural resources rule shall not be included; one hundred percent of the amounts received the previous year for school purposes from federal properties pursuant to sections 12.070 and 12.080, RSMo; federal impact aid received the previous year for school purposes pursuant to P.L. 81-874 less fifty thousand dollars multiplied by ninety percent or the maximum percentage allowed by federal regulation if that percentage is less than ninety; fifty percent, or the percentage otherwise provided in section 163.087, of Proposition C revenues received the previous year for school purposes from the school district trust fund pursuant to section 163.087; one hundred percent of the amount received the previous year for school purposes from the fair share fund pursuant to section 149.015, RSMo; and one hundred percent of the amount received the previous year for school purposes from the free textbook fund, pursuant to section 148.360, RSMo.

3. School districts which meet the requirements of section 163.021 shall receive categorical add-on revenue as provided in this subsection. There shall be individual proration factors for each categorical entitlement provided for in this subsection, and each proration factor shall be determined by annual appropriations, but no categorical proration factor shall exceed the entitlement proration factor established pursuant to subsection 1 of this section, except that the vocational education entitlement proration factor established pursuant to line 16 of subsection 6 of this section and the educational and screening program entitlements proration factor established pursuant to line 17 of subsection 6 of this section may exceed the entitlement proration factor established pursuant to subsection 1 of this section. The categorical add-on for the district shall be the sum of: seventy-five percent of the district allowable transportation costs pursuant to section 163.161 multiplied by the proration factor; the special education approved or allowed cost entitlement for the district, provided for by section 162.975, RSMo, multiplied by the proration factor; seventy-five percent of the district gifted education approved or allowable cost entitlement as determined pursuant to section 162.975, RSMo, multiplied by the proration factor; the free and reduced lunch eligible pupil count for the district, as defined in section 163.011, multiplied by twenty percent times the guaranteed tax base per eligible pupil times the minimum value for an operating levy for school purposes as provided in section 163.011 times the proration factor; the career ladder entitlement for the district, as provided for in sections 168.500 to 168.515, RSMo, multiplied by the proration factor; the vocational education entitlement for the district, as provided for in section 167.332, RSMo, multiplied by the proration factor and the district

educational and screening program entitlements as provided for in sections 178.691 to 178.699, RSMo, times the proration factor.

4. Each district's apportionment shall be the prorated categorical add-ons plus the greater of the district's prorated entitlement minus the total deductions for the district or zero.

5. (1) In the 1993-94 school year and all subsequent school years, pursuant to section 10(c) of article X of the state constitution, a school district shall adjust upward its operating levy for school purposes to the extent necessary for the district to at least maintain the current operating expenditures per pupil received by the district from all sources in the 1992-93 school year, except that its operating levy for school purposes shall not exceed the highest tax rate in effect subsequent to the 1980 tax year, or the minimum rate required by subsection 2 of section 163.021, whichever is less.

(2) Beginning with the 1993-94 school year, the revenue per eligible pupil received by a district from the following sources: line 1 minus line 10, or zero if line 1 minus line 10 is less than zero, plus line 14 of subsection 6 of this section; plus the product of the current assessed valuation of the district multiplied by the following tax rate - the greater of zero or the minimum rate required by subsection 2 of section 163.021 minus the district's equalized operating levy for school purposes for 1993, shall not be less than the revenue per eligible pupil received by a district in the 1992-93 school year from the foundation formula entitlement payment amount. The department of elementary and secondary education shall make an addition in the payment amount of line 19 of subsection 6 of this section to assure compliance with the provisions contained in this section, **and beginning with the November 1999 payment, the department shall provide to all districts receiving additional payments pursuant to this subdivision an additional amount of state aid annually in the amount of one percent of the district's deduction on line 2 of subsection 6 of this section for the current payment year.**

(3) For any school district which meets the eligibility criteria for state aid as established in section 163.021, but which under subsections 1 to 4 of this section, receives no state aid for two successive school years, other than categorical add-ons, by August first following the second such school year, the commissioner of education shall present a plan to the superintendent of the school district for the waiver of rules and the duration of said waivers, in order to promote flexibility in the operations of the district and to enhance and encourage efficiency in the delivery of instructional services. The provisions of other law to the contrary notwithstanding, the plan presented to the superintendent shall provide a summary waiver, with no conditions, for the pupil testing requirements pursuant to section 160.257, RSMo. Further, the provisions of other law to the contrary notwithstanding, the plan shall detail a means for the waiver of requirements otherwise imposed on the school district related to the authority of the state board of education to classify school districts pursuant to section 161.092, RSMo, and such other rules as determined by the commissioner of education, except that such waivers shall not include the provisions

established pursuant to sections 160.514 and 160.518, RSMo.

(4) In the 1993-94 school year and each school year thereafter for two years, those districts which are entitled to receive state aid under subsections 1 to 4 of this section, shall receive state aid in an amount per eligible pupil as provided in this subsection. For the 1993-94 school year, the amount per eligible pupil shall be twenty-five percent of the amount of state aid per eligible pupil calculated for the district for the 1993-94 school year pursuant to subsections 1 to 4 of this section plus seventy-five percent of the total amount of state aid received by the district from all sources for the 1992-93 school year for which the district is entitled and which are distributed in the 1993-94 school year pursuant to subsections 1 to 4 of this section. For the 1994-95 school year, the amount per eligible pupil shall be fifty percent of the amount of state aid per eligible pupil calculated for the district for the 1994-95 school year pursuant to subsections 1 to 4 of this section plus fifty percent of the total amount of state aid received by the district from all sources for the 1992-93 school year for which the district is entitled and which are distributed in the 1994-95 school year pursuant to subsections 1 to 4 of this section. For the 1995-96 school year, the amount of state aid per eligible pupil shall be seventy-five percent of the amount of state aid per eligible pupil calculated for the district for the 1995-96 school year pursuant to subsections 1 to 4 of this section plus twenty-five percent of the total amount of state aid received by the district from all sources for the 1992-93 school year for which the district is entitled and which are distributed in the 1995-96 school year pursuant to subsections 1 to 4 of this section. Nothing in this subdivision shall be construed to limit the authority of a school district to raise its district operating levy pursuant to subdivision (1) of this subsection.

(5) If the total of state aid apportionments to all districts pursuant to subdivision (3) of this subsection is less than the total of state aid apportionments calculated pursuant to subsections 1 to 4 of this section, then the difference shall be deposited in the outstanding schools trust fund. If the total of state aid apportionments to all districts pursuant to subdivision (1) of this subsection is greater than the total of state aid apportionments calculated pursuant to subsections 1 to 4 of this section, then funds shall be transferred from the outstanding schools trust fund to the state school moneys fund to the extent necessary to fund the district entitlements as modified by subdivision (4) of this subsection for that school year with a district entitlement proration factor no less than one and such transfer shall be given priority over all other uses for the outstanding schools trust fund as otherwise provided by law.

6. State aid shall be determined as follows:

District Entitlement

1. Number of eligible pupils x (district's equalized operating levy for school purposes) x (proration x GTB per EP) \$.....

Deductions

2. **(0.99 for FY 2000, or 0.98 for FY 2001 and thereafter) x** district equalized assessed valuation x district income factor x district's equalized operating levy for school purposes plus ninety percent of any payment received the current year of protested taxes due in prior years no earlier than the 1997 tax year minus the amount of any protested taxes due in the current year and for which notice of protest was received during the current year \$.....
3. Intangible taxes, fines, forfeitures, escheats, payments in lieu of taxes, etc. (100% of the amount received the previous year for school purposes) \$.....
4. Receipts from state assessed railroad and utility tax (100% of the amount received the previous year for school purposes) \$.....
5. Receipts from federal properties pursuant to sections 12.070 and 12.080, RSMo (100% of the amount received the previous year for school purposes) \$.....
6. (Federal impact aid received the previous year for school purposes pursuant to P.L. 81-874 less \$50,000) x 90% or the maximum percentage allowed by federal regulations if less than 90% \$.....
7. Fifty percent or the percentage otherwise provided in section 163.087 of Proposition C receipts from the school district trust fund received the previous year for school purposes pursuant to section 163.087 \$.....
8. One hundred percent of the amount received the previous year for school purposes from the fair share fund pursuant to section 149.015, RSMo \$.....
9. One hundred percent of the amount received

- the previous year for school purposes from
the free textbook fund pursuant to section
148.360, RSMo \$.....
10. Total deductions (sum of lines 2-9) \$.....
- Categorical Add-ons
11. The amount distributed pursuant to section
163.161 x proration \$.....
12. Special education approved or allowed cost
entitlement for the district pursuant to
section 162.975, RSMo, x proration \$.....
13. Seventy-five percent of the gifted
education approved or allowable cost
entitlement as determined pursuant to
section 162.975, RSMo, x proration \$.....
14. Free and reduced lunch eligible pupil
count for the district, as defined in
section 163.011, x .20 x GTB per EP
x the minimum value for an operating
levy for school purposes as provided
in section 163.011 x proration \$.....
15. Career ladder entitlement for the district
as provided for in sections 168.500 to
168.515, RSMo, x proration \$.....
16. Vocational education entitlements for the
district as provided in section 167.332,
RSMo, x proration \$.....
17. Educational and screening program
entitlements for the district as provided in
sections 178.691 to 178.699, RSMo, x
proration \$.....
18. Sum of categorical add-ons for the district
(sum of lines 11-17) \$.....
19. District apportionment (line 18 plus the
greater of line 1 minus line 10 or zero) \$.....

7. Revenue received for school purposes by each school district pursuant to this section shall be placed in each of the incidental and teachers' funds based on the ratio of the property tax rate in the district for that fund to the total tax rate in the district for the two funds.

Section B. Sections 52.260, 52.505, 52.507, 137.115, 137.720, 137.722, 137.750 and 138.395 of this act shall become effective January 1, 1999.

Section C. Section 163.031 of this act shall become effective July 1, 1999.

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Unofficial

Bill

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