

FIRST REGULAR SESSION

HOUSE BILL NO. 576

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES DIEHL (Sponsor), FLOOK AND SCHOELLER (Co-sponsors).

1581L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.456, 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545, 67.1551, 238.202, 238.208, 238.216, 238.220, 238.235, 238.257, and 238.275, RSMo, and to enact in lieu thereof fifteen new sections relating to special taxing districts.

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

Section A. Sections 67.456, 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545, 2
67.1551, 238.202, 238.208, 238.216, 238.220, 238.235, 238.257, and 238.275, RSMo, are
3 repealed and fifteen new sections enacted in lieu thereof, to be known as sections 67.456,
4 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545, 67.1551, 238.202, 238.208, 238.216,
5 238.220, 238.235, 238.257, and 238.275, to read as follows:

67.456. 1. The average maturity of bonds or notes issued under the neighborhood
2 improvement district act after August 28, 2004, shall not exceed one hundred twenty percent of
3 the average economic life of the improvements for which the bonds or notes are issued.

4 2. Any improvement for which a petition is filed or an election is held under section
5 67.457 after August 28, 2004, including improvements to or located on property owned by a city
6 or county, shall include provisions for maintenance of the project during the term of the bonds
7 or notes.

8 3. In the event that, after August 28, 2004, any parcel of property within the
9 neighborhood improvement district is divided into more than one parcel of property after the
10 final costs of the improvement are assessed, all unpaid final costs of the improvement assessed
11 to the original parcel that was divided [shall be recalculated and] **may, within sixty days after**
12 **recordation of proof of division of such parcel in the real property records of the county**
13 **or city not within a county where the district is located, be reallocated effective as of the**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

14 **next ensuing January first following such division, but only as to the newly created parcels,**
15 **by the city or county that formed the district. Such reallocation shall be in accordance with**
16 **the method for assessment of the original parcel set forth in the ballot question or petition**
17 **related to the formation of the district described in section 67.457, with such amounts to**
18 **be certified to the county clerk and county collector, or the equivalent officers in a city not**
19 **within a county, and which amounts shall be used for reassessment of the newly created**
20 **parcels. If the city or county that formed the district does not reallocate the assessments**
21 **on the newly created parcels in accordance with the original method of assessment and**
22 **certify such information to the county clerk and county collector, or the equivalent officers**
23 **in a city not within a county, within sixty days of recordation of proof of the division of the**
24 **original parcel, the unpaid cost of the improvements assessed to the original parcel that**
25 **was divided shall be** reassessed proportionally to each of the parcels resulting from the division
26 of the original parcel, based on the assessed valuation of each resulting parcel. No parcel of
27 property which has had the assessment against it paid in full by the property owner shall be
28 reassessed under this section. No parcel of property shall have the initial assessment against it
29 changed, except for any changes for special, supplemental, or additional assessments authorized
30 under the state neighborhood improvement district act.

67.1401. 1. Sections 67.1401 to 67.1571 shall be known and may be cited as the
2 "Community Improvement District Act".

3 2. For the purposes of sections 67.1401 to 67.1571, the following words and terms mean:

4 (1) "Approval" or "approve", for purposes of elections pursuant to sections 67.1401 to
5 67.1571, a simple majority of those qualified voters voting in the election;

6 (2) "Assessed value", the assessed value of real property as reflected on the tax records
7 of the county clerk of the county in which the property is located, or the collector of revenue if
8 the property is located in a city not within a county, as of the last completed assessment;

9 (3) "Blighted area", an area which:

10 (a) By reason of the predominance of defective or inadequate street layout, insanitary or
11 unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting,
12 or the existence of conditions which endanger life or property by fire and other causes, or any
13 combination of such factors, retards the provision of housing accommodations or constitutes an
14 economic or social liability or a menace to the public health, safety, morals or welfare in its
15 present condition and use; or

16 (b) Has been declared blighted or found to be a blighted area pursuant to Missouri law
17 including, but not limited to, chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections
18 99.300 to 99.715, RSMo;

19 (4) "Board", if the district is a political subdivision, the board of directors of the district,
20 or if the district is a not-for-profit corporation, the board of directors of such corporation;

21 (5) "Director of revenue", the director of the department of revenue of the state of
22 Missouri;

23 (6) "District", a community improvement district, established pursuant to sections
24 67.1401 to 67.1571;

25 (7) "Election authority", the election authority having jurisdiction over the area in which
26 the boundaries of the district are located pursuant to chapter 115, RSMo;

27 (8) "Municipal clerk", the clerk of the municipality;

28 (9) "Municipality", any city, village, incorporated town, or county of this state, or in any
29 unincorporated area that is located in any county with a charter form of government and with
30 more than one million inhabitants;

31 (10) "Obligations", bonds, loans, debentures, notes, special certificates, or other
32 evidences of indebtedness issued by a district to carry out any of its powers, duties or purposes
33 or to refund outstanding obligations;

34 (11) "Owner", for real property, the individual or individuals or entity or entities who
35 own a fee interest in real property that is located within the district or their legally authorized
36 representative **or representatives**; for business organizations and other entities, the owner shall
37 be deemed to be the individual **or individuals** which [is] **are** legally authorized to represent the
38 entity in regard to the district; **in the case of real property owned by individuals or entities**
39 **as joint tenants, tenants in common, tenants by the entirety, or tenants in partnership, such**
40 **joint tenants, tenants in common, tenants by the entirety, or tenants in partnership shall**
41 **be considered one owner collectively for purposes of any vote cast or petition executed**;

42 (12) "Per capita", one head count applied to each individual, entity or group of
43 individuals or entities having fee ownership of real property within the district whether such
44 individual, entity or group owns one or more parcels of real property in the district as joint
45 tenants, tenants in common, tenants by the entirety, tenants in partnership, except that with
46 respect to a condominium created under sections 448.1-101 to 448.4-120, RSMo, "per capita"
47 means one head count applied to the applicable unit owners' association and not to each unit
48 owner;

49 (13) "Petition", a petition to establish a district as it may be amended in accordance with
50 the requirements of section 67.1421;

51 (14) "Qualified voters",

52 (a) For purposes of elections for approval of real property taxes:

53 a. Registered voters; or

54 b. If no registered voters reside in the district, the owners of one or more parcels of real
55 property which is to be subject to such real property taxes and is located within the district per
56 the [tax] **real estate** records [for real property of the county clerk, or the collector of revenue if
57 the district is located in a city not within a county] **of the recorder of deeds where the district**
58 **is located**, as of the thirtieth day prior to the date of the applicable election;

59 (b) For purposes of elections for approval of business license taxes or sales taxes:

60 a. Registered voters; or

61 b. If no registered voters reside in the district, the owners of one or more parcels of real
62 property located within the district per the [tax] **real estate** records [for real property of the
63 county clerk] **of the recorder of deeds where the district is located** as of the thirtieth day
64 before the date of the applicable election; and

65 (c) For purposes of the election of directors of the board[,] :

66 a. Registered voters [and] ; or

67 b. **If no registered voters reside in the district, the owners of one or more parcels of**
68 real property [which is not exempt from assessment or levy of taxes by the district and which is]
69 located within the district per the [tax] **real estate** records [for real property of the county clerk,
70 or the collector of revenue if the district is located in a city not within a county] **of the recorder**
71 **of deeds where the district is located**, of the thirtieth day prior to the date of the applicable
72 election; and

73 (d) **Provided that, for the purposes of any election, each voter which is not an**
74 **individual shall determine how to cast its vote as provided for in its articles of**
75 **incorporation, articles of organization, articles of partnership, bylaws, or other document**
76 **which sets forth an appropriate mechanism for action for such voter. If a voter has no**
77 **such mechanism, then its vote shall be cast by agreement of such individuals or entities as**
78 **would be required under applicable law to convey by deed the entire parcel of property**
79 **owned;**

80 (15) "Registered voters", persons who reside within the district and who are qualified
81 and registered to vote pursuant to chapter 115, RSMo, pursuant to the records of the election
82 authority as of the thirtieth day prior to the date of the applicable election.

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

5 2. A petition is proper if, based on the [tax] **real estate** records of the [county clerk, or
6 the collector of revenue if the district is located in a city not within a county] **recorder of deeds**

7 **where the district is located**, as of the time of filing the petition with the municipal clerk, it
8 meets the following requirements:

9 (1) It has been signed by property owners collectively owning more than fifty percent
10 by assessed value, **as reflected by the tax records of the county where the proposed district**
11 **is located**, of the real property within the boundaries of the proposed district;

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

14 (3) It contains the following information:

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

17 (b) The name of the proposed district;

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

20 (d) A five-year plan stating a description of the purposes of the proposed district, the
21 services it will provide, the improvements it will make and an estimate of costs of these services
22 and improvements to be incurred;

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

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

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

32 (h) The total assessed value, **as reflected by the tax records of the county where the**
33 **proposed district is located**, of all real property within the proposed district;

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

36 (j) The proposed length of time for the existence of the district;

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

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

79 municipal clerk receives a petition which does not meet the requirements of subsection 2 of this
80 section, the municipal clerk shall, within a reasonable time, return the petition to the submitting
81 party by hand delivery, first class mail, postage prepaid or other efficient means of return and
82 shall specify which requirements have not been met.

83 4. After the close of the public hearing required pursuant to subsection 1 of this section,
84 the governing body of the municipality may adopt an ordinance approving the petition and
85 establishing a district as set forth in the petition and may determine, if requested in the petition,
86 whether the district, or any legally described portion thereof, constitutes a blighted area.

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

91 (1) At any time prior to the close of the public hearing required pursuant to subsection
92 1 of this section; provided that, notice of the contents of the amended petition is given at the
93 public hearing;

94 (2) At any time after the public hearing and prior to the adoption of an ordinance
95 establishing the proposed district; provided that, notice of the amendments to the petition is
96 given by publishing the notice in a newspaper of general circulation within the municipality and
97 by sending the notice via registered certified United States mail with a return receipt attached to
98 the address of record of each owner of record of real property within the boundaries of the
99 proposed district per the [tax records of the county clerk, or the collector of revenue if the district
100 is located in a city not within a county] **real estate records of the recorder of deeds where the**
101 **district is located as of a date no earlier than thirty days prior to the mailing.** Such notice
102 shall be published and mailed not less than ten days prior to the adoption of the ordinance
103 establishing the district;

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

108 6. Upon the creation of a district, the municipal clerk shall report in writing the creation
109 of such district to the Missouri department of economic development.

67.1451. 1. If a district is a political subdivision, the election and qualifications of
2 members to the district's board of directors shall be in accordance with this section. If a district
3 is a not-for-profit corporation, the election and qualification of members to its board of directors
4 shall be in accordance with chapter 355, RSMo.

5 2. The district shall be governed by a board consisting of at least five but not more than
6 thirty directors. Each director shall, during his or her entire term, be:

7 (1) At least eighteen years of age; and

8 (2) Be either:

9 (a) An owner, as defined in section 67.1401, of real property or of a business operating
10 within the district; or

11 (b) A registered voter residing within the district; and

12 (3) Any other qualifications set forth in the petition establishing the district. If there are
13 fewer than five owners of real property located within a district, the board may be comprised of
14 up to five legally authorized representatives of any of the owners of real property located within
15 the district **or of any of the businesses operating within the district.**

16 3. If the district is a political subdivision, the board shall be elected or appointed, as
17 provided in the petition.

18 4. If the board is to be elected, the procedure for election shall be as follows:

19 (1) The municipal clerk shall specify a date on which the election shall occur which date
20 shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall not be later than the
21 fifteenth Tuesday, after the effective date of the ordinance adopted to establish the district;

22 (2) The election shall be conducted in the same manner as provided for in section
23 67.1551, provided that the published notice of the election shall contain the information required
24 by section 67.1551 for published notices, except that it shall state that the purpose of the election
25 is for the election of directors, in lieu of the information related to taxes;

26 (3) Candidates shall pay the sum of five dollars as a filing fee and shall file not later than
27 the second Tuesday after the effective date of the ordinance establishing the district with the
28 municipal clerk a statement under oath that he or she possesses all of the qualifications set out
29 in this section for a director. Thereafter, such candidate shall have his or her name placed on the
30 ballot as a candidate for director;

31 (4) The director or directors to be elected shall be elected at large. The person receiving
32 the most votes shall be elected to the position having the longest term; the person receiving the
33 second highest votes shall be elected to the position having the next longest term and so forth.
34 For any district formed prior to August 28, 2003, of the initial directors, one-half shall serve for
35 a two-year term, one-half shall serve for a four-year term and if an odd number of directors are
36 elected, the director receiving the least number of votes shall serve for a two-year term, until
37 such director's successor is elected. For any district formed on or after August 28, 2003, for the
38 initial directors, one-half shall serve for a two-year term, and one-half shall serve for the term
39 specified by the district pursuant to subdivision (5) of this subsection, and if an odd number of
40 directors are elected, the director receiving the least number of votes shall serve for a two-year

41 term, until such director's successor is elected, **provided that if the terms of directors cannot**
42 **be divided in accordance with this section because such directors received the same**
43 **number of votes, the directors serving two- and four-year terms shall be designated either:**

44 (a) **By a majority vote of directors at the first meeting thereof; or**

45 (b) **If not determined under paragraph (a) of this subdivision, then thereafter by**
46 **lot conducted by the election authority, after notification to the candidates of the time and**
47 **place of such drawing;**

48 (5) Successor directors shall be elected in the same manner as the initial directors. The
49 date of the election of successor directors shall be specified by the municipal clerk which date
50 shall be a Tuesday and shall not be later than the date of the expiration of the stated term of the
51 expiring director. **If no registered voters reside in the district, then in lieu of the election**
52 **referenced in this subsection, successor directors may be elected by the qualified voters at**
53 **a meeting of the qualified voters called by the board for such purpose. For the purposes**
54 **of such meeting, qualified voters may participate and vote by proxy or in any manner**
55 **permitted by chapter 610, RSMo. If a qualified voter is participating in the meeting by**
56 **proxy, the proxy shall be granted in writing and filed with the board of directors of the**
57 **district at the meeting. At any such meeting, attendance by qualified voters owning in the**
58 **aggregate more than fifty percent of the total acreage owned by qualified voters shall**
59 **constitute a quorum. Each qualified voter shall be entitled to one vote.** Each successor
60 director shall serve a term for the length specified prior to the election by the **qualified voter of**
61 **the** district, which term shall be at least three years and not more than four years, and shall
62 continue until such director's successor is elected. In the event of a vacancy on the board of
63 directors, the remaining directors shall elect an interim director to fill the vacancy for the
64 unexpired term.

65 5. If the petition provides that the board is to be appointed by the municipality, such
66 appointments shall be made by the chief elected officer of the municipality with the consent of
67 the governing body of the municipality. For any district formed prior to August 28, 2003, of the
68 initial appointed directors, one-half of the directors shall be appointed to serve for a two-year
69 term and the remaining one-half shall be appointed to serve for a four-year term until such
70 director's successor is appointed; provided that, if there is an odd number of directors, the last
71 person appointed shall serve a two-year term. For any district formed on or after August 28,
72 2003, of the initial appointed directors, one-half shall be appointed to serve for a two-year term,
73 and one-half shall be appointed to serve for the term specified by the district for successor
74 directors pursuant to this subsection, and if an odd number of directors are appointed, the last
75 person appointed shall serve for a two-year term; provided that each director shall serve until
76 such director's successor is appointed. Successor directors shall be appointed in the same manner

77 as the initial directors and shall serve for a term of years specified by the district prior to the
78 appointment, which term shall be at least three years and not more than four years.

79 6. If the petition states the names of the initial directors, those directors shall serve for
80 the terms specified in the petition and successor directors shall be determined either by the
81 above-listed election process or appointment process as provided in the petition.

82 7. Any director may be removed for cause by a two-thirds affirmative vote of the
83 directors of the board. Written notice of the proposed removal shall be given to all directors
84 prior to action thereon.

85 8. The board is authorized to act on behalf of the district, subject to approval of qualified
86 voters as required in this section; except that, all official acts of the board shall be by written
87 resolution approved by the board.

 67.1461. 1. Each district shall have all the powers, except to the extent any such power
2 has been limited by the petition approved by the governing body of the municipality to establish
3 the district, necessary to carry out and effectuate the purposes and provisions of sections 67.1401
4 to 67.1571 including, but not limited to, the following:

5 (1) To adopt, amend, and repeal bylaws, not inconsistent with sections 67.1401 to
6 67.1571, necessary or convenient to carry out the provisions of sections 67.1401 to 67.1571;

7 (2) To sue and be sued;

8 (3) To make and enter into contracts and other instruments, with public and private
9 entities, necessary or convenient to exercise its powers and carry out its duties pursuant to
10 sections 67.1401 to 67.1571;

11 (4) To accept grants, guarantees and donations of property, labor, services, or other
12 things of value from any public or private source;

13 (5) To employ or contract for such managerial, engineering, legal, technical, clerical,
14 accounting, or other assistance as it deems advisable;

15 (6) To acquire by purchase, lease, gift, grant, bequest, devise, or otherwise, any real
16 property [within its boundaries], personal property, or any interest in such property;

17 (7) To sell, lease, exchange, transfer, assign, mortgage, pledge, hypothecate, or otherwise
18 encumber or dispose of any real or personal property or any interest in such property;

19 (8) To levy and collect special assessments and taxes as provided in sections 67.1401
20 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from
21 taxation pursuant to subdivision (5) of section 137.100, RSMo. Those exempt pursuant to
22 subdivision (5) of section 137.100, RSMo, may voluntarily participate in the provisions of
23 sections 67.1401 to 67.1571;

24 (9) If the district is a political subdivision, to levy real property taxes and business
25 license taxes in the county seat of a county of the first classification containing a population of

26 at least two hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such
27 assessments or taxes shall be levied on any property exempt from taxation pursuant to
28 subdivisions (2) and (5) of section 137.100, RSMo. Those exempt pursuant to subdivisions (2)
29 and (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections
30 67.1401 to 67.1571;

31 (10) If the district is a political subdivision, to levy sales taxes pursuant to sections
32 67.1401 to 67.1571;

33 (11) To fix, charge, and collect fees, rents, and other charges for use of any of the
34 following:

35 (a) The district's real property, except for public rights-of-way for utilities;

36 (b) The district's personal property, except in a city not within a county; or

37 (c) Any of the district's interests in such real or personal property, except for public
38 rights-of-way for utilities;

39 (12) To borrow money from any public or private source and issue obligations and
40 provide security for the repayment of the same as provided in sections 67.1401 to 67.1571;

41 (13) To loan money as provided in sections 67.1401 to 67.1571;

42 (14) To make expenditures, create reserve funds, and use its revenues as necessary to
43 carry out its powers or duties and the provisions and purposes of sections 67.1401 to 67.1571;

44 (15) To enter into one or more agreements with the municipality for the purpose of
45 abating any public nuisance [within the boundaries of the district] including, but not limited to,
46 the stabilization, repair or maintenance or demolition and removal of buildings or structures,
47 provided that the municipality has declared the existence of a public nuisance;

48 (16) [Within its boundaries,] To provide assistance to or to construct, reconstruct, install,
49 repair, maintain, **operate**, and equip any of the following public improvements:

50 (a) Pedestrian or shopping malls and plazas;

51 (b) Parks, lawns, trees, and any other landscape;

52 (c) Convention centers, arenas, aquariums, aviaries, and meeting facilities;

53 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses, traffic
54 signs and signals, utilities, drainage, water, storm and sewer systems, and other site
55 improvements;

56 (e) Parking lots, garages, or other facilities;

57 (f) Lakes, dams, and waterways;

58 (g) Streetscape, lighting, benches or other seating furniture, trash receptacles, marquees,
59 awnings, canopies, walls, and barriers;

60 (h) Telephone and information booths, bus stop and other shelters, rest rooms, and
61 kiosks;

- 62 (i) Paintings, murals, display cases, sculptures, and fountains;
63 (j) Music, news, and child-care facilities; and
64 (k) Any other useful, necessary, or desired improvement;
- 65 (17) To dedicate to the municipality, with the municipality's consent, streets, sidewalks,
66 parks, and other real property and improvements located within its boundaries for public use;
- 67 (18) [Within its boundaries and] With the municipality's consent, to prohibit or restrict
68 vehicular and pedestrian traffic and vendors on streets, alleys, malls, bridges, ramps, sidewalks,
69 and tunnels and to provide the means for access by emergency vehicles to or in such areas;
- 70 (19) [Within its boundaries,] To **acquire, operate, construct, improve**, or to contract
71 for the provision of music, news, child-care, or parking facilities[, and buses, minibuses, or other
72 modes of transportation];
- 73 (20) **To acquire, operate, or to contract for the provision of buses, minibuses, or**
74 **other modes of transportation;**
- 75 (21) Within its boundaries, to lease space for sidewalk cafe tables and chairs;
- 76 [(21) Within its boundaries,] (22) To provide or contract for the provision of security
77 personnel, equipment, or facilities for the protection of property and persons **within the**
78 **boundaries of the district;**
- 79 [(22)] (23) Within its boundaries, to provide or contract for cleaning, maintenance, and
80 other services to public and private property;
- 81 [(23)] (24) To produce and promote any tourism, recreational or cultural activity or
82 special event [in] **benefiting** the district by, but not limited to, advertising, decoration of any
83 public place in the district, promotion of such activity and special events, and furnishing music
84 in any public place;
- 85 [(24)] (25) To support business activity and economic development [in] **benefiting** the
86 district including, but not limited to, the promotion of business activity, development and
87 retention, and the recruitment of developers and businesses;
- 88 [(25)] (26) To provide or support training programs for employees of businesses within
89 the district;
- 90 [(26)] (27) To provide refuse collection and disposal services within the district;
- 91 [(27)] (28) To contract for or conduct economic, planning, marketing or other studies;
- 92 [(28)] (29) To repair, restore, or maintain any abandoned cemetery on public or private
93 land within the district; and
- 94 [(29)] (30) To carry out any other powers set forth in sections 67.1401 to 67.1571.
- 95 2. Each district which is located in a blighted area or which includes a blighted area shall
96 have the following additional powers:

97 (1) Within its blighted area, to contract with any private property owner to **acquire**
98 **property and to** demolish and remove, renovate, reconstruct, or rehabilitate any building or
99 structure owned **or to be owned** by such private property owner; and

100 (2) To expend its revenues or loan its revenues pursuant to a contract entered into
101 pursuant to this subsection, provided that the governing body of the municipality has determined
102 that the action to be taken pursuant to such contract is reasonably anticipated to remediate the
103 blighting conditions and will serve a public purpose.

104 3. Each district shall annually reimburse the municipality for the reasonable and actual
105 expenses incurred by the municipality to establish such district and review annual budgets and
106 reports of such district required to be submitted to the municipality; provided that, such annual
107 reimbursement shall not exceed one and one-half percent of the revenues collected by the district
108 in such year.

109 4. Nothing in sections 67.1401 to 67.1571 shall be construed to delegate to any district
110 any sovereign right of municipalities to promote order, safety, health, morals, and general
111 welfare of the public, except those such police powers, if any, expressly delegated pursuant to
112 sections 67.1401 to 67.1571.

113 5. The governing body of the municipality establishing the district shall not decrease the
114 level of publicly funded services in the district existing prior to the creation of the district or
115 transfer the financial burden of providing the services to the district unless the services at the
116 same time are decreased throughout the municipality, nor shall the governing body discriminate
117 in the provision of the publicly funded services between areas included in such district and areas
118 not so included.

67.1521. 1. A district may levy by resolution one or more special assessments against
2 real property within its boundaries, upon receipt of and in accordance with a petition signed by:

3 (1) Owners of real property collectively owning more than fifty percent by assessed value
4 of real property within the boundaries of the district **which is to be subject to special**
5 **assessments**; and

6 (2) More than fifty percent per capita of the owners of all real property within the
7 boundaries of the district **which is to be subject to special assessments**.

8 2. The special assessment petition shall be in substantially the following form:

9 The (insert name of district) Community Improvement District
10 ("District") shall be authorized to levy special assessments against real property benefited within
11 the District for the purpose of providing revenue for (insert general description of
12 specific service and/or projects) in the district, such special assessments to be levied against each
13 tract, lot or parcel of real property listed below within the district which receives special benefit
14 as a result of such service and/or projects, the cost of which shall be allocated among this

15 property by (insert method of allocation, e.g., per square foot of property, per
16 square foot on each square foot of improvement, or by abutting foot of property abutting streets,
17 roads, highways, parks or other improvements, or any other reasonable method) in an amount
18 not to exceed dollars per (insert unit of measure). Such authorization to levy the special
19 assessment shall expire on (insert date). The tracts of land located in the district
20 which will receive special benefit from this service and/or projects are: (list of
21 properties by common addresses and legal descriptions).

22 3. The method for allocating such special assessments set forth in the petition may be
23 any reasonable method which results in imposing assessments upon real property benefited in
24 relation to the benefit conferred upon each respective tract, lot or parcel of real property and the
25 cost to provide such benefit.

26 4. By resolution of the board, the district may levy a special assessment rate lower than
27 the rate ceiling set forth in the petition authorizing the special assessment and may increase such
28 lowered special assessment rate to a level not exceeding the special assessment rate ceiling set
29 forth in the petition without further approval of the real property owners; provided that a district
30 imposing a special assessment pursuant to this section may not repeal or amend such special
31 assessment or lower the rate of such special assessment if such repeal, amendment or lower rate
32 will impair the district's ability to pay any liabilities that it has incurred, money that it has
33 borrowed or obligations that it has issued.

34 5. Each special assessment which is due and owing shall constitute a perpetual lien
35 against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed
36 in the same manner as any other special assessment lien as provided in section 88.861, RSMo.

37 6. A separate fund or account shall be created by the district for each special assessment
38 levied and each fund or account shall be identifiable by a suitable title. The proceeds of such
39 assessments shall be credited to such fund or account. Such fund or account shall be used solely
40 to pay the costs incurred in undertaking the specified service or project.

41 7. Upon completion of the specified service or project or both, the balance remaining in
42 the fund or account established for such specified service or project or both shall be returned or
43 credited against the amount of the original assessment of each parcel of property pro rata based
44 on the method of assessment of such special assessment.

45 8. Any funds in a fund or account created pursuant to this section which are not needed
46 for current expenditures may be invested by the board in accordance with applicable laws
47 relating to the investment of funds of the city in which the district is located.

48 9. The authority of the district to levy special assessments shall be independent of the
49 limitations and authorities of the municipality in which it is located; specifically, the provisions
50 of section 88.812, RSMo, shall not apply to any district.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats or outboard motors and sales to or by public utilities and providers of communications, cable, or video services. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by [mail-in ballot,] **any method specified in subsection 3 or 11 of this section**, a proposal to authorize a sales and use tax pursuant to this section. **In the case of an election**, if a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted[.] , **and** if a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

2. The ballot shall be substantially in the following form:

Shall the (insert name of district) Community Improvement District impose a community improvement districtwide sales and use tax at the maximum rate of (insert amount) 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 the purpose)?

YES NO

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".

3. **Upon passage of the resolution described in subsection 1 of this section, in lieu of the election referenced in subsection 1 of this section, if no registered voters reside within the district, one hundred percent of the owners of real property in the district, according to real estate records of the recorder of deeds where the district is located as of the date of the submission of the petition to the board of directors of such district as described in this subsection, may authorize a sales and use tax by unanimous petition. Such petition shall state that the undersigned approve the resolution of the board imposing the sales tax. The signature block for each owner signing the petition shall be in substantially the form set forth in subdivision (4) of subsection 2 of section 67.1421 and shall contain the same information. Such petition shall be submitted to the board of directors of the district who shall verify that no registered voters reside within the district and the signatures thereon represent one hundred percent of the owners of real property in the district. The results**

36 **of such verification shall be entered into the records of the district, and the date of such**
37 **entry shall be equivalent of the date of the election held under subsection 1 of this section.**

38 **4.** Within ten days after the qualified voters have approved the imposition of the sales
39 and use tax, **or within ten days after district verification as provided in subsection 3 of this**
40 **section,** the district shall, in accordance with section 32.087, RSMo, notify the director of the
41 department of revenue. The sales and use tax authorized by this section shall become effective
42 on the first day of the second calendar quarter after the director of the department of revenue
43 receives notice of the adoption of such tax.

44 [4.] **5.** The director of the department of revenue shall collect any tax adopted pursuant
45 to this section pursuant to section 32.087, RSMo.

46 [5.] **6.** In each district in which a sales and use tax is imposed pursuant to this section,
47 every retailer shall add such additional tax imposed by the district to such retailer's sale price,
48 and when so added such tax shall constitute a part of the purchase price, shall be a debt of the
49 purchaser to the retailer until paid and shall be recoverable at law in the same manner as the
50 purchase price.

51 [6.] **7.** In order to allow retailers to collect and report the sales and use tax authorized by
52 this section as well as all other sales and use taxes required by law in the simplest and most
53 efficient manner possible, a district may establish appropriate brackets to be used in the district
54 imposing a tax pursuant to this section in lieu of the brackets provided in section 144.285,
55 RSMo.

56 [7.] **8.** The penalties provided in sections 144.010 to 144.525, RSMo, shall apply to
57 violations of this section.

58 [8.] **9.** All revenue received by the district from a sales and use tax imposed pursuant to
59 this section which is designated for a specific purpose shall be deposited into a special trust fund
60 and expended solely for such purpose. Upon the expiration of any sales and use tax adopted
61 pursuant to this section, all funds remaining in the special trust fund shall continue to be used
62 solely for the specific purpose designated in the resolution adopted by the qualified voters. Any
63 funds in such special trust fund which are not needed for current expenditures may be invested
64 by the board of directors pursuant to applicable laws relating to the investment of other district
65 funds.

66 [9.] **10.** A district may repeal by resolution any sales and use tax imposed pursuant to this
67 section before the expiration date of such sales and use tax unless the repeal of such sales and
68 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
69 the district has borrowed or obligation the district has issued to finance any improvements or
70 services rendered for the district.

71 [10.] **11.** Notwithstanding the provisions of [chapter 115, RSMo, an election for a district
72 sales and use tax under this section shall be conducted in accordance with the provisions of this
73 section] **sections 115.001 to 115.641, RSMo, the district may elect to proceed with the**
74 **election under the provisions of sections 115.001 to 115.646, RSMo, or sections 115.650 to**
75 **115.660, RSMo, whether or not registered voters reside within the district.**

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

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

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

11 (1) Specify a date upon which the election shall occur which date shall be a Tuesday, and
12 shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after the date
13 of the board's passage of the resolution and shall not be on the same day as an election conducted
14 pursuant to the provisions of chapter 115, RSMo;

15 (2) Publish notice of the election in a newspaper of general circulation within the
16 municipality two times. The first publication date shall be more than sixty days prior to the date
17 of the election and the second publication date shall be not more than thirty days and not less
18 than ten days prior to the date of the election. The published notice shall include, but not be
19 limited to, the following information:

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

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

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

23 (d) The date of the election;

24 (e) Qualified voters will consist of:

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

27 b. If no such registered voters reside in the district, the owners of real property located
28 within the district [pursuant to the tax records of the county clerk, or the collector of revenue if
29 the district is located in a city not within a county] **per the real estate records of the recorder**
30 **of deeds where the district is located**, for real property as of the thirtieth day prior to the date
31 of the election;

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

35 (g) A statement that the ballot must be returned to the election authority's office in
36 person, or by depositing the ballot in the United States mail addressed to the election authority's
37 office and postmarked, not later than the date of the election; and

38 (h) A statement that any qualified voter that did not receive a ballot in the mail or lost
39 the ballot received in the mail may pick up a mail-in ballot at the election authority's office,
40 specifying the dates and time such ballot will be available and the location of the election
41 authority's office;

42 (3) The election authority shall mail to each qualified voter not more than fifteen days
43 and not less than ten days prior to the date of the election together with a notice containing
44 substantially the same information as the published notice and a return addressed envelope
45 directed to the election authority's office with a sworn affidavit on the reverse side of such
46 envelope for the qualified voter's signature. For purposes of mailing ballots to real property
47 owners only one ballot shall be mailed per capita at the address shown on the records of the
48 county clerk, or the collector of revenue if the district is located in a city not within a county.
49 Such affidavit shall be in substantially the following form: FOR REGISTERED VOTERS:

50 I hereby declare under penalties of perjury that I reside in the (insert name)
51 Community Improvement District and I am a registered voter and qualified to vote in this
52 election.

53

54 Qualified Voter's Signature

55

56 Printed Name of Qualified Voter

57 FOR REAL PROPERTY OWNERS:

58 I hereby declare under penalty of perjury that I am the owner of real property in the
59 (insert name) Community Improvement District and qualified to vote in this
60 election, or authorized to affix my signature on behalf of the owner (named below) of real
61 property in the (insert name) Community Improvement District which is
62 qualified to vote in this election.

63

64 Signature

65

66 Print Name of Real Property Owner

67 If Signer is Different from Owner:

68 Name of Signer:

69 State Basis of Legal Authority to Sign:

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

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

74 5. Mail-in ballots shall be returned to the election authority's office in person, or by
75 depositing the ballot in the United States mail addressed to the election authority's office and
76 postmarked, no later than the date of the election. The election authority shall transmit all voted
77 ballots to a team of judges of not less than four, with an equal number from each of the two
78 major political parties. The judges shall be selected by the municipal clerk from lists compiled
79 by the election authority. Upon receipt of the voted ballots, the judges shall verify the
80 authenticity of the ballots, canvass the votes, and certify the results. Certification by the election
81 judges shall be final and shall be immediately transmitted to the election authority. Any
82 qualified voter who voted in such election may contest the result in the same manner as provided
83 in chapter 115, RSMo.

84 6. The results of the election shall be entered upon the records of the election authority
85 and a certified copy of the election results shall be filed with the municipal clerk, who shall cause
86 the same to be entered upon the records of the municipal clerk.

87 7. The district shall reimburse the election authority for the costs it incurs to conduct an
88 election under this section.

238.202. 1. As used in sections 238.200 to 238.275, the following terms mean:

- 2 (1) "Board", the board of directors of a district;
- 3 (2) "Commission", the Missouri highways and transportation commission;
- 4 (3) "District", a transportation development district organized under sections 238.200
5 to 238.275;
- 6 (4) "Local transportation authority", a county, city, town, village, county highway
7 commission, special road district, interstate compact agency, or any local public authority or
8 political subdivision having jurisdiction over any bridge, street, highway, dock, wharf, ferry, lake
9 or river port, airport, railroad, light rail or other transit improvement or service;
- 10 (5) "Owner", **the individual or individuals or entity or entities who own a fee**
11 **interest in real property that is located within the district or their legally authorized**
12 **representative or representatives; in the case of real property owned by individuals or**
13 **entities as joint tenants, tenants in common, tenants by the entirety, or tenants in**
14 **partnership, such joint tenants, tenants in common, tenants by the entirety, or tenants in**

15 **partnership shall be considered one owner collectively for purposes of any vote cast or**
16 **petition executed;**

17 (6) "Project" includes any bridge, street, road, highway, access road, interchange,
18 intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar,
19 shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail, or other mass transit
20 and any similar or related improvement or infrastructure.

21 2. For the purposes of sections 11(c), 16 and 22 of article X of the Constitution of
22 Missouri, section 137.073, RSMo, and as used in sections 238.200 to 238.275, the following
23 terms shall have the meanings given:

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

25 (2) "Qualified electors", "qualified voters" or "voters":

26 (a) Within a proposed or established district, except for a district proposed under
27 subsection 1 of section 238.207, any persons residing therein who have registered to vote
28 pursuant to chapter 115, RSMo; or

29 (b) Within a district proposed or established under subsection 1 of section 238.207 which
30 has no persons residing therein who have registered to vote pursuant to chapter 115, RSMo, the
31 owners of record of all real property located in the district, who shall receive one vote per acre
32 **to the nearest one-tenth of an acre**, provided that if a registered voter subsequent to the
33 creation of the district becomes a resident within the district and obtains ownership of property
34 within the district, such registered voter must elect whether to vote as an owner of real property
35 or as a registered voter, which election once made cannot thereafter be changed;

36 (3) "Registered voters", persons qualified and registered to vote pursuant to chapter 115,
37 RSMo.

238.208. 1. The owners of property adjacent to a transportation district formed under
2 the Missouri transportation development district act may petition the court by unanimous petition
3 to add their property to the district. If the property owners within the transportation development
4 district unanimously approve of the addition of property, the adjacent properties in the petition
5 shall be added to the district. [Any property added under this section shall be subject to all
6 projects, taxes, and special assessments in effect as of the date of the court order adding the
7 property to the district. The owners of the added property shall be allowed to vote at the next
8 election scheduled for the district to fill vacancies on the board and on any other question
9 submitted to them by the board under this chapter. The owners of property added under this
10 section shall have one vote per acre in the same manner as provided in subdivision (2) of
11 subsection 2 of section 238.220.]

12 2. (1) As an alternative to the method described in subsection 1 of this section, at
13 any time during the existence of a district, the board of directors of such district may pass
14 a resolution to add property to the district's boundaries; provided that:

15 (a) A verified petition signed by all of the qualified voters within the area proposed
16 to be added to the district requesting the additional property be added to the boundaries
17 of the district is filed with the board of directors. The petition shall include a notice that
18 the signatures of the owners may not be withdrawn later than seven days after the petition
19 is filed with the district; and

20 (b) The board of directors of the district holds a public hearing concerning the
21 matter not less than fourteen and not more than sixty days after the verified petition is
22 received and gives notice of the public hearing by publication in a newspaper of general
23 circulation within the district once a week for two consecutive weeks prior to the week of
24 the public hearing and registered or certified United States mail with a return receipt
25 attached to all of the qualified voters within the area proposed to be added to the district
26 not less than fifteen days prior to the public hearing. The published and mailed notices
27 shall include the following:

28 a. The date, time, and place of the public hearing;

29 b. A statement that a petition to amend the boundaries of the district has been filed
30 with the board of directors of the district;

31 c. A specific description of the property to be added to the district's boundaries and
32 a map illustrating the proposed boundaries;

33 d. A statement that a copy of the petition is available for review at the principal
34 office of the district during regular business hours; and

35 e. A statement that all interested persons shall be given an opportunity to be heard
36 at the public hearing and may submit written objections to the proposed amendment to the
37 district's boundaries which shall be fairly and duly considered by the board of directors;

38 (c) The board of directors of the district finds that:

39 a. The amended district boundaries meet the requirements of subsection 3 of
40 section 238.207;

41 b. Any funding mechanism currently in effect within the district shall extend to the
42 additional property;

43 c. The district shall not be an undue burden on any owner of property within the
44 district; and

45 d. The amendment to the district's boundaries is not unjust or unreasonable; and

46 (d) **No written objection to the proposed amendment to the district's boundaries**
47 **signed by at least ten percent of the qualified voters of the district is filed with the board**
48 **of directors of the district within seven days after the close of the public hearing.**

49 (2) **If a written objection to the proposed amendment to the district's boundaries**
50 **signed by at least ten percent of the qualified voters of the district is filed with the board**
51 **of directors of the district within seven days after the close of the public hearing, the board**
52 **of directors shall submit the question whether to amend the district's boundaries to the**
53 **qualified voters within the proposed limits of the district. If the question is approved by**
54 **the majority of qualified voters within the proposed limits of the district, the board of**
55 **directors shall extend the district's boundaries by resolution.**

56 (3) **Any resolution passed by the board of directors of a district under this**
57 **subsection shall include a specific description of the district's new boundary and the**
58 **funding mechanisms currently in effect within the district.**

59 (4) **Upon passage of a resolution under this subsection, the district shall file a**
60 **certified copy of the resolution and the verified petition with the circuit court of the county**
61 **in which the petition creating the district was filed and request that the court enter its**
62 **judgment that the district's boundaries be amended. The court shall hear the case without**
63 **a jury. If the resolution is not defective, the proposed amendment to the district's**
64 **boundary is not illegal, unconstitutional, unjust, or unreasonable and the district is not an**
65 **undue burden on any owner of property within the district, the court shall enter its**
66 **judgment to that effect.**

67 (5) **The district shall also cause a certified copy of the resolution to be filed with the**
68 **county clerk of each county in which a portion of the proposed district lies, who shall cause**
69 **the same to be spread upon the records of the county commission.**

70 **3. Any property added to a district under subsection 1 or 2 of this section shall be**
71 **subject to all funding mechanisms, projects, and obligations of the district as of the date**
72 **of the court order adding the property to the district. The owners of the added property**
73 **shall have the same rights as any existing property owner within the district.**

74 **4. The owners of all of the property located in a transportation development district**
75 **formed under this chapter may, by unanimous petition filed with the board of directors of the**
76 **district, remove any property from the district, so long as such removal will not materially affect**
77 **any obligations of the district.**

 238.216. 1. Except as otherwise provided in section 238.220 with respect to the election
2 of directors, in order to call any election required or allowed under sections 238.200 to 238.275,
3 the circuit court shall:

4 (1) Order the county clerk to cause the questions to appear on the ballot on the next
5 regularly scheduled general, primary or special election day, which date shall be the same in each
6 county or portion of a county included within and voting upon the proposed district;

7 (2) If the election is to be a mail-in election, specify a date on which ballots for the
8 election shall be mailed, which date shall be a Tuesday, and shall be not earlier than the eighth
9 Tuesday from the issuance of the order, and shall not be on the same day as an election
10 conducted under the provisions of chapter 115, RSMo; or

11 (3) If all the owners of property in the district joined in the petition for formation of the
12 district, such owners may cast their ballot by unanimous verified petition approving any measure
13 submitted to them as voters pursuant to this chapter. Each owner shall receive one vote per acre
14 owned, **prorated to the nearest one-tenth of an acre.** [Fractional votes shall be allowed.] The
15 verified petition shall be filed with the circuit court clerk. The filing of a unanimous petition
16 shall constitute an election under sections 238.200 to 238.275 and the results of said election
17 shall be entered pursuant to subsection 6 of this section.

18 2. Application for a ballot shall be conducted as follows:

19 (1) Only qualified voters shall be entitled to apply for a ballot;

20 (2) Such persons shall apply with the clerk of the circuit court in which the petition was
21 filed;

22 (3) Each person applying shall provide:

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

24 (b) An authorized signature; and

25 (c) Evidence that such person is entitled to vote. Such evidence shall be:

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

27 b. For owners of real property, a tax receipt or deed or other document which evidences
28 ownership, and identifies the real property by location;

29 (4) No person shall apply later than the fourth Tuesday before the date for mailing ballots
30 specified in the circuit court's order.

31 3. If the election is to be a mail-in election, the circuit court shall mail a ballot to each
32 qualified voter who applied for a ballot pursuant to subsection 2 of this section along with a
33 return addressed envelope directed to the circuit court clerk's office with a sworn affidavit on the
34 reverse side of such envelope for the voter's signature. Such affidavit shall be in the following
35 form:

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

38 Subscribed and sworn to before me this day of
39, 20

40	Authorized Signature
41
42	Printed Name of Voter
43	Signature of notary or other
44	officer authorized to
45	administer oaths.
46
47	Mailing Address of Voter
48	(if different)

48 4. Except as otherwise provided in subsection 2 of section 238.220, with respect to the
49 election of directors, each qualified voter shall have one vote, unless the qualified voters are
50 property owners under subdivision (2) of subsection 2 of section 238.202, in which case they
51 shall receive one vote per acre, **prorated to the nearest one-tenth of an acre**. Each voter which
52 is not an individual shall determine how to cast its vote as provided for in its articles of
53 incorporation, articles of organization, articles of partnership, bylaws, or other document which
54 sets forth an appropriate mechanism for [the determination of the entity's vote] **action for such**
55 **voter**. If a voter has no such mechanism, then its vote shall be cast [as determined by a majority
56 of the persons who run the day-to-day affairs of the voter] **by agreement of such individuals**
57 **or entities as would be required under applicable law to convey by deed the entire parcel**
58 **of property owned**. Each voted ballot shall be signed with the authorized signature.

59 5. Mail-in voted ballots shall be returned to the circuit court clerk's office by mail or
60 hand delivery no later than 5:00 p.m. on the sixth Tuesday after the date for mailing the ballots
61 as set forth in the circuit court's order. The circuit court's clerk shall transmit all voted ballots
62 to a team of judges of not less than four, with an equal number from each of the two major
63 political parties. The judges shall be selected by the circuit court from lists compiled by the
64 election authority. Upon receipt of the voted ballots, the judges shall verify the authenticity of
65 the ballots, canvass the votes, and certify the results. Certification by the election judges shall
66 be final and shall be immediately transmitted to the circuit court. Any qualified voter who voted
67 in such election may contest the result in the same manner as provided in chapter 115, RSMo.

68 6. The results of the election shall be entered upon the records of the circuit court of the
69 county in which the petition was filed. Also, a certified copy thereof shall be filed with the
70 county clerk of each county in which a portion of the proposed district lies, who shall cause the
71 same to be spread upon the records of the county commission.

238.220. 1. Notwithstanding anything to the contrary contained in section 238.216, if
2 any persons eligible to be registered voters reside within the district the following procedures
3 shall be followed:

4 (1) After the district has been declared organized, the court shall upon petition of any
5 interested person order the county clerk to cause an election to be held in all areas of the district
6 within one hundred twenty days after the order establishing the district, to elect the district board
7 of directors which shall be not less than five nor more than fifteen;

8 (2) Candidates shall pay the sum of five dollars as a filing fee to the county clerk and
9 shall file with the election authority of such county a statement under oath that he or she
10 possesses all of the qualifications set out in this section for a director. Thereafter, such candidate
11 shall have his or her name placed on the ballot as a candidate for director;

12 (3) The director or directors to be elected shall be elected at large. The candidate
13 receiving the most votes from qualified voters shall be elected to the position having the longest
14 term, the second highest total votes elected to the position having the next longest term, and so
15 forth. Each initial director shall serve the one-, two- or three-year term to which he or she was
16 elected, and until a successor is duly elected and qualified. Each successor director shall serve
17 a three-year term. The directors shall nominate and elect an interim director to complete any
18 unexpired term of a director caused by resignation or disqualification; and

19 (4) [Each director shall be a resident of the district.] Directors shall be registered voters
20 at least twenty-one years of age.

21 2. Notwithstanding anything to the contrary contained in section 238.216, if no persons
22 eligible to be registered voters reside within the district, the following procedures shall apply:

23 (1) Within thirty days after the district has been declared organized, the circuit clerk of
24 the county in which the petition was filed shall, upon giving notice by causing publication to be
25 made once a week for two consecutive weeks in a newspaper of general circulation in the county,
26 the last publication of which shall be at least ten days before the day of the meeting required by
27 this section, call a meeting of the owners of real property within the district at a day and hour
28 specified in a public place in the county in which the petition was filed for the purpose of
29 electing a board of not less than five and not more than fifteen directors, to be composed of
30 owners or representatives of owners of real property in the district; provided that, if all the
31 owners of property in the district joined in the petition for formation of the district, such meeting
32 may be called by order of the court without further publication[. For the purposes of determining
33 board membership, the owner or owners of real property within the district and their legally
34 authorized representative or representatives shall be deemed to be residents of the district; for
35 business organizations and other entities owning real property within the district, the individual
36 or individuals legally authorized to represent the business organizations or entities in regard to
37 the district shall be deemed to be a resident of the district];

38 (2) The property owners, when assembled, shall organize by the election of a chairman
39 and secretary of the meeting who shall conduct the election. At the election, each acre of real

40 property within the district shall represent one share, and each owner may have one vote in
41 person or by proxy for every acre of real property owned [by such person within the district] ,
42 **prorated to the nearest one-tenth of an acre;**

43 (3) The one-third of the initial board members receiving the most votes shall be elected
44 to positions having a term of three years. The one-third of initial board members receiving the
45 next highest number of votes shall be elected to positions having a term of two years. The lowest
46 one-third of initial board members receiving sufficient votes shall be elected to positions having
47 a term of one year. Each initial director shall serve the term to which he or she was elected, and
48 until a successor is duly elected and qualified. Successor directors shall be elected in the same
49 manner as the initial directors at a meeting of the real property owners called by the board. Each
50 successor director shall serve a three-year term. The directors shall nominate and elect an
51 interim director to complete any unexpired term of a director caused by resignation or
52 disqualification;

53 (4) Directors shall be at least twenty-one years of age.

54 3. Notwithstanding any provision of section 238.216 and this section to the contrary, if
55 the petition for formation of the district was filed pursuant to subsection 5 of section 238.207,
56 the following procedures shall be followed:

57 (1) If the district is comprised of four or more local transportation authorities, the board
58 of directors shall consist of the presiding officer of each local transportation authority within the
59 district. If the district is comprised of two or three local transportation authorities, the board of
60 directors shall consist of the presiding officer of each local transportation authority within the
61 district and one person designated by the governing body of each local transportation authority
62 within the district;

63 (2) Each director shall be at least twenty-one years of age [and a resident or property
64 owner of the local transportation authority the director represents]. A director designated by the
65 governing body of a local transportation authority may be removed by such governing body at
66 any time with or without cause; and

67 (3) Upon the assumption of office of a new presiding officer of a local transportation
68 authority, such individual shall automatically succeed his predecessor as a member of the board
69 of directors. Upon the removal, resignation or disqualification of a director designated by the
70 governing body of a local transportation authority, such governing body shall designate a
71 successor director.

72 4. The commission shall appoint one or more advisors to the board, who shall have no
73 vote but shall have the authority to participate in all board meetings and discussions, whether
74 open or closed, and shall have access to all records of the district and its board of directors.

75 5. If the proposed project is not intended to be merged into the state highways and
76 transportation system under the commission's jurisdiction, the local transportation authority that
77 will assume maintenance of the project shall appoint one or more advisors to the board of
78 directors who shall have the same rights as advisors appointed by the commission.

79 6. Any county or counties located wholly or partially within the district which is not a
80 local transportation authority pursuant to subdivision (4) of subsection 1 of section 238.202 may
81 appoint one or more advisors to the board who shall have the same rights as advisors appointed
82 by the commission.

238.235. 1. (1) Any transportation development district may by resolution impose a
2 transportation development district sales tax on all retail sales made in such transportation
3 development district which are subject to taxation pursuant to the provisions of sections 144.010
4 to 144.525, RSMo, except such transportation development district sales tax shall not apply to
5 the sale or use of motor vehicles, trailers, boats or outboard motors nor to all sales of electricity
6 or electrical current, water and gas, natural or artificial, nor to sales of service to telephone
7 subscribers, either local or long distance. Such transportation development district sales tax may
8 be imposed for any transportation development purpose designated by the transportation
9 development district in its ballot of submission to its qualified voters, except that no resolution
10 enacted pursuant to the authority granted by this section shall be effective unless:

11 (a) The board of directors of the transportation development district submits to the
12 qualified voters of the transportation development district a proposal to authorize the board of
13 directors of the transportation development district to impose or increase the levy of an existing
14 tax pursuant to the provisions of this section; or

15 (b) The voters approved the question certified by the petition filed pursuant to subsection
16 5 of section 238.207.

17 (2) If the transportation district submits to the qualified voters of the transportation
18 development district a proposal to authorize the board of directors of the transportation
19 development district to impose or increase the levy of an existing tax pursuant to the provisions
20 of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but
21 need not be limited to, the following language:

22 Shall the transportation development district of (transportation development
23 district's name) impose a transportation development district-wide sales tax at the rate of
24 (insert amount) for a period of (insert number) years from the date on which such tax is
25 first imposed for the purpose of (insert transportation development purpose)?

26 YES NO

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

29

30 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
31 of the proposal, then the resolution and any amendments thereto shall be in effect. If a majority
32 of the votes cast by the qualified voters voting are opposed to the proposal, then the board of
33 directors of the transportation development district shall have no power to impose the sales tax
34 authorized by this section unless and until the board of directors of the transportation
35 development district shall again have submitted another proposal to authorize it to impose the
36 sales tax pursuant to the provisions of this section and such proposal is approved by a majority
37 of the qualified voters voting thereon.

38 (3) The sales tax authorized by this section shall become effective on the first day of the
39 month **designated by the board of directors of the transportation development district**
40 following adoption of the tax by the qualified voters.

41 (4) In each transportation development district in which a sales tax has been imposed in
42 the manner provided by this section, every retailer shall add the tax imposed by the transportation
43 development district pursuant to this section to the retailer's sale price, and when so added such
44 tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid,
45 and shall be recoverable at law in the same manner as the purchase price.

46 (5) In order to permit sellers required to collect and report the sales tax authorized by this
47 section to collect the amount required to be reported and remitted, but not to change the
48 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
49 fractions of pennies, the transportation development district may establish appropriate brackets
50 which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets
51 provided in section 144.285, RSMo.

52 (6) All revenue received by a transportation development district from the tax authorized
53 by this section which has been designated for a certain transportation development purpose shall
54 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon
55 the expiration of the period of years approved by the qualified voters pursuant to subdivision (2)
56 of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of
57 this section, all funds remaining in the special trust fund shall continue to be used solely for such
58 designated transportation development purpose. Any funds in such special trust fund which are
59 not needed for current expenditures may be invested by the board of directors in accordance with
60 applicable laws relating to the investment of other transportation development district funds.

61 (7) The sales tax may be imposed in increments of one-eighth of one percent, up to a
62 maximum of one percent on the receipts from the sale at retail of all tangible personal property
63 or taxable services at retail within the transportation development district adopting such tax, if
64 such property and services are subject to taxation by the state of Missouri pursuant to the

65 provisions of sections 144.010 to 144.525, RSMo, except such transportation development
66 district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard
67 motors nor to public utilities. Any transportation development district sales tax imposed
68 pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

69 2. The resolution imposing the sales tax pursuant to this section shall impose upon all
70 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
71 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
72 to 144.525, RSMo, and the rules and regulations of the director of revenue issued pursuant
73 thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax
74 and the tax shall be reported and returned to and collected by the transportation development
75 district.

76 3. On and after the effective date of any tax imposed pursuant to this section, the
77 transportation development district shall perform all functions incident to the administration,
78 collection, enforcement, and operation of the tax. The tax imposed pursuant to this section shall
79 be collected and reported upon such forms and under such administrative rules and regulations
80 as may be prescribed by the transportation development district.

81 4. (1) All applicable provisions contained in sections 144.010 to 144.525, RSMo,
82 governing the state sales tax, sections 32.085 and 32.087, RSMo, and section 32.057, RSMo, the
83 uniform confidentiality provision, shall apply to the collection of the tax imposed by this section,
84 except as modified in this section.

85 (2) All exemptions granted to agencies of government, organizations, persons and to the
86 sale of certain articles and items of tangible personal property and taxable services pursuant to
87 the provisions of sections 144.010 to 144.525, RSMo, are hereby made applicable to the
88 imposition and collection of the tax imposed by this section.

89 (3) The same sales tax permit, exemption certificate and retail certificate required by
90 sections 144.010 to 144.525, RSMo, for the administration and collection of the state sales tax
91 shall satisfy the requirements of this section, and no additional permit or exemption certificate
92 or retail certificate shall be required; except that the transportation development district may
93 prescribe a form of exemption certificate for an exemption from the tax imposed by this section.

94 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws
95 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made
96 applicable to any taxes collected pursuant to the provisions of this section.

97 (5) The penalties provided in section 32.057, RSMo, and sections 144.010 to 144.525,
98 RSMo, for violation of those sections are hereby made applicable to violations of this section.

99 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all
100 retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place

101 of business of the retailer unless the tangible personal property sold is delivered by the retailer
102 or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an
103 out-of-state destination. In the event a retailer has more than one place of business in this state
104 which participates in the sale, the sale shall be deemed to be consummated at the place of
105 business of the retailer where the initial order for the tangible personal property is taken, even
106 though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or
107 billing. A sale by a retailer's employee shall be deemed to be consummated at the place of
108 business from which the employee works.

109 5. All sales taxes collected by the transportation development district shall be deposited
110 by the transportation development district in a special fund to be expended for the purposes
111 authorized in this section. The transportation development district shall keep accurate records
112 of the amount of money which was collected pursuant to this section, and the records shall be
113 open to the inspection of officers of each transportation development district and the general
114 public.

115 6. (1) No transportation development district imposing a sales tax pursuant to this
116 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
117 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
118 revenue bonds, notes or other obligations which it has issued or which have been issued by the
119 commission or any local transportation authority to finance any project or projects.

120 (2) Whenever the board of directors of any transportation development district in which
121 a transportation development sales tax has been imposed in the manner provided by this section
122 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal
123 such transportation development sales tax, the board of directors shall, if such repeal will not
124 impair the district's ability to repay any liabilities which it has incurred, money which it has
125 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
126 issued by the commission or any local transportation authority to finance any project or projects,
127 submit to the qualified voters of such transportation development district a proposal to repeal the
128 transportation development sales tax imposed pursuant to the provisions of this section. If a
129 majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
130 the proposal to repeal the transportation development sales tax, then the resolution imposing the
131 transportation development sales tax, along with any amendments thereto, is repealed. If a
132 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to
133 repeal the transportation development sales tax, then the ordinance or resolution imposing the
134 transportation development sales tax, along with any amendments thereto, shall remain in effect.

238.257. 1. At any time during the existence of a district, the board may submit to the voters of the district a proposition to increase [or decrease] the number of projects which it is authorized to complete.

2. If the board proposes to add one or more additional projects, the question shall be submitted in substantially the following form:

Shall the Transportation Development District fund or develop the following additional transportation project (or projects): (summarize the proposed project or projects), and have the power to fund the proposed project upon separate voter approval by any or all of the following methods: (here specifically describe the proposed funding methods and require each voter to approve or disapprove of each proposed funding method)?

3. If the board proposes to **decrease the number of projects or** discontinue a project, **it may do so by majority vote of the board provided that** it shall first obtain approval from the commission if the proposed project is intended to be merged into the state highways and transportation system under the commission's jurisdiction or approval from the local transportation authority if the proposed project is intended to be merged into a local transportation system under the local authority's jurisdiction. [If such approval is obtained, then the question shall be submitted to the district's voters in substantially the following form:

Shall the Transportation Development District discontinue development of the following transportation project: (summarize the transportation project), for the reason that (describe the reason why the transportation project cannot be completed as approved)?]

4. The board may modify the project previously approved by the district voters, if the modification is approved by the commission and, where appropriate, a local transportation authority.

238.275. 1. Within six months after development and initial maintenance costs of its completed project have been paid, the district shall pursuant to contract transfer ownership and control of the project to the commission or a local transportation authority which shall be responsible for all future maintenance costs pursuant to contract. Such transfer may be made sooner with the consent of the recipient.

2. At such time as a district has completed its project and has transferred ownership of the project to the commission or other local transportation authority for maintenance, **or the district has provided for the completion and funding of its project and has transferred ownership and control of the project to the commission or a local transportation authority under subsection 1 of this section**, or at such time as the board determines that it is unable to complete its project due to lack of funding or for any other reason, the board shall submit for a vote in an election held throughout the district the question of whether the district should be abolished. The question shall be submitted in substantially the following form:

14 Shall the Transportation Development District be abolished?

15 3. The district board shall not propose the question to abolish the district while there are
16 outstanding claims or causes of action pending against the district, while the district liabilities
17 exceed its assets, or while the district is insolvent, in receivership or under the jurisdiction of the
18 bankruptcy court. Prior to submitting the question to abolish the district to a vote, the state
19 auditor shall audit the district to determine the financial status of the district, and whether the
20 district may be abolished pursuant to law.

21 4. **As an alternative to the method described in subsections 2 and 3 of this section,**
22 **if at such time as a district has completed its project and has transferred ownership of the**
23 **project to the commission or other local transportation authority for maintenance, or the**
24 **district has provided for the completion and funding of its project and has transferred**
25 **ownership and control of the project to the commission or a local transportation authority**
26 **under subsection 1 of this section, or at such time as the board determines that it is unable**
27 **to complete its project due to lack of funding or for any other reason, the board may**
28 **petition the circuit court to dissolve the district.**

29 5. **The district board may not petition the circuit court for dissolution while there**
30 **are outstanding claims or causes of action pending against the district, while the district**
31 **liabilities exceed its assets, or while the district is insolvent, in receivership, or under the**
32 **jurisdiction of the bankruptcy court. Prior to petitioning the circuit court to abolish the**
33 **district, the state auditor shall audit the district to determine the financial status of the**
34 **district, and whether the district may be abolished under law.**

35 6. While the district still exists, it shall continue to accrue all revenues to which it is
36 entitled at law.

37 [5.] 7. Upon receipt of certification by the appropriate election authorities that the
38 majority of those voting within the district have voted to abolish the district **or upon receipt of**
39 **an order of the circuit court that the district may be abolished**, and if the state auditor has
40 determined that the district's financial condition is such that it may be abolished pursuant to law,
41 then the board shall:

42 (1) Sell any remaining district real or personal property it wishes, and then transfer the
43 proceeds and any other real or personal property owned by the district, including revenues due
44 and owing the district, to the commission or any appropriate local transportation authority
45 assuming maintenance and control of the project, for its further use and disposition;

46 (2) Terminate the employment of any remaining district employees, and otherwise
47 conclude its affairs;

48 (3) At a public meeting of the district, declare by a majority vote that the district has been
49 abolished effective that date; and

50 (4) Cause copies of that resolution under seal to be filed with the secretary of state, the
51 director of revenue, the commission, and with each local transportation authority affected by the
52 district. Upon the completion of the final act specified in this subsection, the legal existence of
53 the district shall cease.

✓