

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR

**HOUSE BILL NO. 506**

**96TH GENERAL ASSEMBLY**

1489S.03T

2011

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**AN ACT**

To repeal sections 137.073, 137.082, and 238.202, RSMo, and to enact in lieu thereof three new sections relating to property tax levy revisions.

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

Section A. Section 137.073, 137.082, and 238.202, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 137.073, 137.082, and 238.202, to read as follows:

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

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

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

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 163.021, less all adjustments required pursuant to article X, section 22 of the Missouri Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is

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.

15 the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters  
16 of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from  
18 ad valorem levies on all classes of property, including state-assessed property, in the immediately  
19 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not  
20 collected in the fiscal year and plus an additional allowance for the revenue which would have  
21 been collected from property which was annexed by such political subdivision but which was  
22 not previously used in determining tax revenue pursuant to this section. The term "tax revenue"  
23 shall not include any receipts from ad valorem levies on any property of a railroad corporation  
24 or a public utility, as these terms are defined in section 386.020, which were assessed by the  
25 assessor of a county or city in the previous year but are assessed by the state tax commission in  
26 the current year. All school districts and those counties levying sales taxes pursuant to chapter  
27 67 shall include in the calculation of tax revenue an amount equivalent to that by which they  
28 reduced property tax levies as a result of sales tax pursuant to section 67.505 and section 164.013  
29 or as excess home dock city or county fees as provided in subsection 4 of section 313.820 in the  
30 immediately preceding fiscal year but not including any amount calculated to adjust for prior  
31 years. For purposes of political subdivisions which were authorized to levy a tax in the prior  
32 year but which did not levy such tax or levied a reduced rate, the term "tax revenue", as used in  
33 relation to the revision of tax levies mandated by law, shall mean the revenues equal to the  
34 amount that would have been available if the voluntary rate reduction had not been made.

35 2. Whenever changes in assessed valuation are entered in the assessor's books for any  
36 personal property, in the aggregate, or for any subclass of real property as such subclasses are  
37 established in section 4(b) of article X of the Missouri Constitution and defined in section  
38 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each  
39 political subdivision wholly or partially within the county or St. Louis City of the change in  
40 valuation of each subclass of real property, individually, and personal property, in the aggregate,  
41 exclusive of new construction and improvements. All political subdivisions shall immediately  
42 revise the applicable rates of levy for each purpose for each subclass of real property,  
43 individually, and personal property, in the aggregate, for which taxes are levied to the extent  
44 necessary to produce from all taxable property, exclusive of new construction and improvements,  
45 substantially the same amount of tax revenue as was produced in the previous year for each  
46 subclass of real property, individually, and personal property, in the aggregate, except that the  
47 rate [may] **shall not exceed the greater of the most recent voter-approved rate or the most**  
48 **recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section.**  
49 **Any political subdivision that has received approval from voters for a tax increase after**  
50 **August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue**

51 **as the amount of revenue that would have been derived by applying the voter-approved**  
52 **increased tax rate ceiling to the total assessed valuation of the political subdivision as most**  
53 **recently certified by the city or county clerk on or before the date of the election in which**  
54 **such increase is approved, increased by the percentage increase in the consumer price**  
55 **index, as provided by law, except that the rate shall not exceed the greater of the most**  
56 **recent voter-approved rate or the most recent voter-approved rate as adjusted under**  
57 **subdivision (2) of subsection 5 of this section.** Such tax revenue shall not include any receipts  
58 from ad valorem levies on any real property which was assessed by the assessor of a county or  
59 city in such previous year but is assessed by the assessor of a county or city in the current year  
60 in a different subclass of real property. Where the taxing authority is a school district for the  
61 purposes of revising the applicable rates of levy for each subclass of real property, the tax  
62 revenues from state-assessed railroad and utility property shall be apportioned and attributed to  
63 each subclass of real property based on the percentage of the total assessed valuation of the  
64 county that each subclass of real property represents in the current taxable year. As provided in  
65 section 22 of article X of the constitution, a political subdivision may also revise each levy to  
66 allow for inflationary assessment growth occurring within the political subdivision. The  
67 inflationary growth factor for any such subclass of real property or personal property shall be  
68 limited to the actual assessment growth in such subclass or class, exclusive of new construction  
69 and improvements, and exclusive of the assessed value on any real property which was assessed  
70 by the assessor of a county or city in the current year in a different subclass of real property, but  
71 not to exceed the consumer price index or five percent, whichever is lower. Should the tax  
72 revenue of a political subdivision from the various tax rates determined in this subsection be  
73 different than the tax revenue that would have been determined from a single tax rate as  
74 calculated pursuant to the method of calculation in this subsection prior to January 1, 2003, then  
75 the political subdivision shall revise the tax rates of those subclasses of real property,  
76 individually, and/or personal property, in the aggregate, in which there is a tax rate reduction,  
77 pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such  
78 difference and shall be apportioned among such subclasses of real property, individually, and/or  
79 personal property, in the aggregate, based on the relative assessed valuation of the class or  
80 subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each  
81 class or subclass shall be made by computing the percentage of current year adjusted assessed  
82 valuation of each class or subclass with a tax rate reduction to the total current year adjusted  
83 assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting  
84 percentages by the revenue difference between the single rate calculation and the calculations  
85 pursuant to this subsection and dividing by the respective adjusted current year assessed  
86 valuation of each class or subclass to determine the adjustment to the rate to be levied upon each

87 class or subclass of property. The adjustment computed herein shall be multiplied by one  
88 hundred, rounded to four decimals in the manner provided in this subsection, and added to the  
89 initial rate computed for each class or subclass of property. **For school districts that levy**  
90 **separate tax rates on each subclass of real property and personal property in the aggregate,**  
91 **if voters approved a ballot before January 1, 2011, that presented separate stated tax rates**  
92 **to be applied to the different subclasses of real property and personal property in the**  
93 **aggregate, or increases the separate rates that may be levied on the different subclasses of**  
94 **real property and personal property in the aggregate by different amounts, the tax rate**  
95 **that shall be used for the single tax rate calculation shall be a blended rate, calculated in**  
96 **the manner provided under subdivision (1) of subsection 6 of this section.** Notwithstanding  
97 any provision of this subsection to the contrary, no revision to the rate of levy for personal  
98 property shall cause such levy to increase over the levy for personal property from the prior year.

99 3. (1) Where the taxing authority is a school district, it shall be required to revise the  
100 rates of levy to the extent necessary to produce from all taxable property, including state-assessed  
101 railroad and utility property, which shall be separately estimated in addition to other data  
102 required in complying with section 164.011, substantially the amount of tax revenue permitted  
103 in this section. In the year following tax rate reduction, the tax rate ceiling may be adjusted to  
104 offset such district's reduction in the apportionment of state school moneys due to its reduced tax  
105 rate. However, in the event any school district, in calculating a tax rate ceiling pursuant to this  
106 section, requiring the estimating of effects of state-assessed railroad and utility valuation or loss  
107 of state aid, discovers that the estimates used result in receipt of excess revenues, which would  
108 have required a lower rate if the actual information had been known, the school district shall  
109 reduce the tax rate ceiling in the following year to compensate for the excess receipts, and the  
110 recalculated rate shall become the tax rate ceiling for purposes of this section.

111 (2) For any political subdivision which experiences a reduction in the amount of assessed  
112 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant  
113 to sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or  
114 recordation of any assessed valuation:

115 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies  
116 taxes to compensate for the reduction in assessed value occurring after the political subdivision  
117 calculated the tax rate ceiling for the particular subclass of real property or for personal property,  
118 in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the  
119 time of the next calculation of the tax rate for the particular subclass of real property or for  
120 personal property, in the aggregate, after the reduction in assessed valuation has been determined  
121 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as

122 it would have been had the corrected or finalized assessment been available at the time of the  
123 prior calculation;

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

129 4. (1) In order to implement the provisions of this section and section 22 of article X of  
130 the Constitution of Missouri, the term "improvements" shall apply to both real and personal  
131 property. In order to determine the value of new construction and improvements, each county  
132 assessor shall maintain a record of real property valuations in such a manner as to identify each  
133 year the increase in valuation for each political subdivision in the county as a result of new  
134 construction and improvements. The value of new construction and improvements shall include  
135 the additional assessed value of all improvements or additions to real property which were begun  
136 after and were not part of the prior year's assessment, except that the additional assessed value  
137 of all improvements or additions to real property which had been totally or partially exempt from  
138 ad valorem taxes pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section  
139 353.110 shall be included in the value of new construction and improvements when the property  
140 becomes totally or partially subject to assessment and payment of all ad valorem taxes. The  
141 aggregate increase in valuation of personal property for the current year over that of the previous  
142 year is the equivalent of the new construction and improvements factor for personal property.  
143 Notwithstanding any opt-out implemented pursuant to subsection 15 of section 137.115, the  
144 assessor shall certify the amount of new construction and improvements and the amount of  
145 assessed value on any real property which was assessed by the assessor of a county or city in  
146 such previous year but is assessed by the assessor of a county or city in the current year in a  
147 different subclass of real property separately for each of the three subclasses of real property for  
148 each political subdivision to the county clerk in order that political subdivisions shall have this  
149 information for the purpose of calculating tax rates pursuant to this section and section 22, article  
150 X, Constitution of Missouri. In addition, the state tax commission shall certify each year to each  
151 county clerk the increase in the general price level as measured by the Consumer Price Index for  
152 All Urban Consumers for the United States, or its successor publications, as defined and  
153 officially reported by the United States Department of Labor, or its successor agency. The state  
154 tax commission shall certify the increase in such index on the latest twelve-month basis available  
155 on February first of each year over the immediately preceding prior twelve-month period in order  
156 that political subdivisions shall have this information available in setting their tax rates according  
157 to law and section 22 of article X of the Constitution of Missouri. For purposes of implementing

158 the provisions of this section and section 22 of article X of the Missouri Constitution, the term  
159 "property" means all taxable property, including state-assessed property.

160 (2) Each political subdivision required to revise rates of levy pursuant to this section or  
161 section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized  
162 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision  
163 provided in this section and section 22 of article X of the Constitution of Missouri, separately  
164 and without regard to annual tax rate reductions provided in section 67.505 and section 164.013.  
165 Each political subdivision shall set each tax rate it is authorized to levy using the calculation that  
166 produces the lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to  
167 the authority of section 10(c) of article X of the Constitution of Missouri, that the provisions of  
168 such section be applicable to tax rate revisions mandated pursuant to section 22 of article X of  
169 the Constitution of Missouri as to reestablishing tax rates as revised in subsequent years,  
170 enforcement provisions, and other provisions not in conflict with section 22 of article X of the  
171 Constitution of Missouri. Annual tax rate reductions provided in section 67.505 and section  
172 164.013 shall be applied to the tax rate as established pursuant to this section and section 22 of  
173 article X of the Constitution of Missouri, unless otherwise provided by law.

174 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section  
175 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate  
176 shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval  
177 by more than a simple majority pursuant to any provision of law or the constitution, the tax rate  
178 increase must receive approval by at least the majority required.

179 (2) When voters approve an increase in the tax rate, the amount of the increase shall be  
180 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does  
181 not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate  
182 for approval rather than describing the amount of increase in the question, the stated tax rate  
183 approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax  
184 rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied  
185 to the current total assessed valuation of the political subdivision, excluding new construction  
186 and improvements since the date of the election approving such increase, the revenue derived  
187 from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would  
188 have been derived by applying the voter-approved increased tax rate ceiling to total assessed  
189 valuation of the political subdivision, as most recently certified by the city or county clerk on or  
190 before the date of the election in which such increase is approved, increased by the percentage  
191 increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be  
192 applied to the total assessed valuation of the political subdivision at the setting of the next tax  
193 rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate

194 increase shall be adjusted in the manner prescribed in this section to yield the sum of: the  
195 amount of revenue that would be derived by applying such voter-approved increased rate to the  
196 total assessed valuation, as most recently certified by the city or county clerk on or before the  
197 date of the election in which such increase was approved, increased by the percentage increase  
198 in the consumer price index, as provided by law, from the date of the election to the time of such  
199 increase and, so adjusted, shall be the current tax rate ceiling.

200 (3) The governing body of any political subdivision may levy a tax rate lower than its  
201 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not  
202 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision  
203 (4) of this subsection. Nothing in this section shall be construed as prohibiting a political  
204 subdivision from voluntarily levying a tax rate lower than that which is required under the  
205 provisions of this section or from seeking voter approval of a reduction to such political  
206 subdivision's tax rate ceiling.

207 (4) In a year of general reassessment, a governing body whose tax rate is lower than its  
208 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section  
209 as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such  
210 governing body intends to increase its tax rate, the governing body shall conduct a public  
211 hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement  
212 justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision  
213 shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling  
214 solely due to a reduction required by law resulting from sales tax collections. The provisions of  
215 this subdivision shall not apply to any political subdivision which has received voter approval  
216 for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.

217 6. (1) For the purposes of calculating state aid for public schools pursuant to section  
218 163.031, each taxing authority which is a school district shall determine its proposed tax rate as  
219 a blended rate of the classes or subclasses of property. Such blended rate shall be calculated by  
220 first determining the total tax revenue of the property within the jurisdiction of the taxing  
221 authority, which amount shall be equal to the sum of the products of multiplying the assessed  
222 valuation of each class and subclass of property by the corresponding tax rate for such class or  
223 subclass, then dividing the total tax revenue by the total assessed valuation of the same  
224 jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the  
225 taxing authority is a school district, such blended rate shall also be used by such school district  
226 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151  
227 and for apportioning the tax rate by purpose.

228 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk  
229 of the county commission in the county or counties where the tax rate applies of its tax rate

230 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a  
231 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one  
232 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth  
233 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to  
234 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a  
235 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next  
236 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,  
237 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate  
238 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall  
239 be promulgated as a rule and shall not be incorporated by reference. The state auditor shall  
240 promulgate rules for any and all forms for the calculation of rates pursuant to this section which  
241 do not currently exist in rule form or that have been incorporated by reference. In addition, each  
242 taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as  
243 shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service  
244 complies with Missouri law. A tax rate proposed for annual debt service requirements will be  
245 prima facie valid if, after making the payment for which the tax was levied, bonds remain  
246 outstanding and the debt fund reserves do not exceed the following year's payments. The county  
247 clerk shall keep on file and available for public inspection all such information for a period of  
248 three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing  
249 authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor.  
250 The state auditor shall, within fifteen days of the date of receipt, examine such information and  
251 return to the county clerk his or her findings as to compliance of the tax rate ceiling with this  
252 section and as to compliance of any proposed tax rate for debt service with Missouri law. If the  
253 state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri  
254 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor  
255 may request a taxing authority to submit documentation supporting such taxing authority's  
256 proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings  
257 to the taxing authority and shall file a copy of the findings with the information received from  
258 the taxing authority. The taxing authority shall have fifteen days from the date of receipt from  
259 the county clerk of the state auditor's findings and any request for supporting documentation to  
260 accept or reject in writing the rate change certified by the state auditor and to submit all requested  
261 information to the state auditor. A copy of the taxing authority's acceptance or rejection and any  
262 information submitted to the state auditor shall also be mailed to the county clerk. If a taxing  
263 authority rejects a rate change certified by the state auditor and the state auditor does not receive  
264 supporting information which justifies the taxing authority's original or any subsequent proposed  
265 tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the

266 attorney general's office and the attorney general is authorized to obtain injunctive relief to  
267 prevent the taxing authority from levying a violative tax rate.

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

270           8. Whenever a taxpayer has cause to believe that a taxing authority has not complied  
271 with the provisions of this section, the taxpayer may make a formal complaint with the  
272 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within  
273 ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this  
274 section and institute an action as representative of a class of all taxpayers within a taxing  
275 authority if the class is so numerous that joinder of all members is impracticable, if there are  
276 questions of law or fact common to the class, if the claims or defenses of the representative  
277 parties are typical of the claims or defenses of the class, and if the representative parties will  
278 fairly and adequately protect the interests of the class. In any class action maintained pursuant  
279 to this section, the court may direct to the members of the class a notice to be published at least  
280 once each week for four consecutive weeks in a newspaper of general circulation published in  
281 the county where the civil action is commenced and in other counties within the jurisdiction of  
282 a taxing authority. The notice shall advise each member that the court will exclude him or her  
283 from the class if he or she so requests by a specified date, that the judgment, whether favorable  
284 or not, will include all members who do not request exclusion, and that any member who does  
285 not request exclusion may, if he or she desires, enter an appearance. In any class action brought  
286 pursuant to this section, the court, in addition to the relief requested, shall assess against the  
287 taxing authority found to be in violation of this section the reasonable costs of bringing the  
288 action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any  
289 attorney or association of attorneys who receive public funds from any source for their services.  
290 Any action brought pursuant to this section shall be set for hearing as soon as practicable after  
291 the cause is at issue.

292           9. If in any action, including a class action, the court issues an order requiring a taxing  
293 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the  
294 collection of a tax because of its failure to revise the rate of levy as provided in this section, any  
295 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her  
296 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or  
297 otherwise contested. The part of the taxes paid erroneously is the difference in the amount  
298 produced by the original levy and the amount produced by the revised levy. The township or  
299 county collector of taxes or the collector of taxes in any city shall refund the amount of the tax  
300 erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this  
301 section shall make available to the collector all funds necessary to make refunds pursuant to this

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

306 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
307 created under the authority delegated in this section shall become effective only if it complies  
308 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
309 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
310 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
311 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
312 any rule proposed or adopted after August 28, 2004, shall be invalid and void.

137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the  
2 contrary, a building or other structure classified as residential property pursuant to section  
3 137.016 newly constructed and occupied on any parcel of real property shall be assessed and  
4 taxed on such assessed valuation as of the first day of the month following the date of occupancy  
5 for the proportionate part of the remaining year at the tax rates established for that year, in all  
6 taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this  
7 section. Newly constructed residential property which has never been occupied shall not be  
8 assessed as improved real property until such occupancy or the first day of January of the  
9 [second] **fourth** year following the year in which construction of the improvements was  
10 completed. **The provisions of this subsection shall apply in those counties including any city  
11 not within a county in which the governing body has previously adopted or hereafter  
12 adopts the provisions of this subsection.**

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

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

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

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

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

22 3. In implementing the provisions of this section, the assessor may use occupancy  
23 permits, building permits, warranty deeds, utility connection documents, including telephone  
24 connections, or other official documents as may be necessary to discover the existence of newly

25 constructed properties. No utility company shall refuse to provide verification monthly to the  
26 assessor of a utility connection to a newly occupied single family building or structure.

27 4. In the event that the assessment under subsections 1 and 2 of this section is not  
28 completed until after the deadline for filing appeals in a given tax year, the owner of the newly  
29 constructed property who is aggrieved by the assessment of the property may appeal this  
30 assessment the following year to the county board of equalization in accordance with chapter 138  
31 and may pay any taxes under protest in accordance with section 139.031; provided however, that  
32 such payment under protest shall not be required as a condition of appealing to the county board  
33 of equalization. The collector shall impound such protested taxes and shall not disburse such  
34 taxes until resolution of the appeal.

35 5. The increase in assessed valuation resulting from the implementation of the provisions  
36 of this section shall be considered new construction and improvements under the provisions of  
37 this chapter.

38 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount  
39 not to exceed ten percent of all ad valorem property tax collections on newly constructed and  
40 occupied residential property allocable to each taxing authority within counties of the first  
41 classification having a population of nine hundred thousand or more, one-tenth of one percent  
42 of all ad valorem property tax collections allocable to each taxing authority within all other  
43 counties of the first classification and one-fifth of one percent of all ad valorem property tax  
44 collections allocable to each taxing authority within counties of the second, third and fourth  
45 classifications and any county of the first classification having a population of at least eighty-  
46 two thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition  
47 to the amount prescribed by section 137.720 shall be deposited into the assessment fund of the  
48 county for collection costs.

49 7. For purposes of figuring the tax due on such newly constructed residential property,  
50 the assessor or the board of equalization shall place the full amount of the assessed valuation on  
51 the tax book upon the first day of the month following occupancy. Such assessed valuation shall  
52 be taxed for each month of the year following such date at its new assessed valuation, and for  
53 each month of the year preceding such date at its previous valuation. The percentage derived  
54 from dividing the number of months at which the property is taxed at its new valuation by twelve  
55 shall be applied to the total assessed valuation of the new construction and improvements, and  
56 such product shall be included in the next year's base for the purposes of figuring the next year's  
57 tax levy rollback. The untaxed percentage shall be considered as new construction and  
58 improvements in the following year and shall be exempt from the rollback provisions.

59 8. Subsections 1 to 7 of this section shall be effective in those counties including any city  
60 not within a county in which the governing body of such county elects to adopt a proposal to

61 implement the provisions of subsections 1 to 7 of this section. Such subsections shall become  
62 effective in such county on the first day of January of the year following such election.

63 9. In any county which adopts the provisions of subsections 1 to 7 of this section prior  
64 to the first day of June in any year pursuant to subsection 8 of this section, the assessor of such  
65 county shall, upon application of the property owner, remove on a pro rata basis from the tax  
66 book for the current year any residential real property improvements destroyed by a natural  
67 disaster if such property is unoccupied and uninhabitable due to such destruction. On or after  
68 the first day of July, the board of equalization shall perform such duties. Any person claiming  
69 such destroyed property shall provide a list of such destroyed property to the county assessor.  
70 The assessor shall have available a supply of appropriate forms on which the claim shall be  
71 made. The assessor may verify all such destroyed property listed to ensure that the person made  
72 a correct statement. Any person who completes such a list and, with intent to defraud, includes  
73 property on the list that was not destroyed by a natural disaster shall, in addition to any other  
74 penalties provided by law, be assessed double the value of any property fraudulently listed. The  
75 list shall be filed by the assessor, after he has provided a copy of the list to the county collector  
76 and the board of equalization, in the office of the county clerk who, after entering the filing  
77 thereof, shall preserve and safely keep them. If the assessor, subsequent to such destruction,  
78 considers such property occupied as provided in subsection 2 of this section, the assessor shall  
79 consider such property new construction and improvements and shall assess such property  
80 accordingly as provided in subsection 1 of this section. For the purposes of this section, the term  
81 "natural disaster" means any disaster due to natural causes such as tornado, fire, flood, or  
82 earthquake.

83 10. Any political subdivision may recover the loss of revenue caused by subsection 9 of  
84 this section by adjusting the rate of taxation, to the extent previously authorized by the voters of  
85 such political subdivision, for the tax year immediately following the year of such destruction  
86 in an amount not to exceed the loss of revenue caused by 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) "Project" includes any bridge, street, road, highway, access road, interchange,  
11 intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar,  
12 shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail, or other mass transit  
13 and any similar or related improvement or infrastructure.

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

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

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

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

22 (b) Within a district proposed or established under [subsection 1] **subsections 1 or 5** of  
23 section 238.207 which has no persons residing therein who have registered to vote pursuant to  
24 chapter 115, the owners of record of all real property located in the district, who shall receive one  
25 vote per acre, provided that if a registered voter subsequent to the creation of the district becomes  
26 a resident within the district and obtains ownership of property within the district, such registered  
27 voter must elect whether to vote as an owner of real property or as a registered voter, which  
28 election once made cannot thereafter be changed;

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

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