

# HOUSE BILL NO. 790

## 99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WIEMANN.

1698H.011

D. ADAM CRUMBLISS, Chief Clerk

### AN ACT

To repeal sections 242.460, 243.350, and 245.185, RSMo, and to enact in lieu thereof three new sections relating to taxes imposed by special districts.

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

Section A. Sections 242.460, 243.350, and 245.185, RSMo, are repealed and three new section enacted in lieu thereof, to be known as sections 242.460, 243.350, and 245.185, to read as follows:

242.460. 1. The said board of supervisors shall each year thereafter determine, order and levy the amount of the annual installment of the total taxes levied under section 242.450; which shall become due and be collected during said year at the same time that state and county taxes are due and collected, which said annual installment and levy shall be evidenced and certified by the said board not later than ~~[October thirty-first]~~ **September thirtieth** of each year to the collector of revenue of each county, or township, in which lands and other property of said district are situate.

2. The certificate of said installment tax shall be in substantially the following form:

State of Missouri,        )  
  ) ss  
County of .....        )

To ..... collector of the revenue of said county, or township:

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.

16 This is to certify that by virtue and authority of the provisions of section 242.460, RSMo,  
 17 the board of supervisors of "..... drainage district of Missouri" have and do hereby levy the sum  
 18 of \$ ..... as the annual installment of tax for the year 20... of the total tax levied under the  
 19 provisions of section 242.450, RSMo, which said total tax has heretofore been certified to the  
 20 recorder of deeds of your county; and said board of supervisors of said drainage district, by and  
 21 with the authority of section 242.490, RSMo, has levied also the sum of \$..... as a maintenance  
 22 tax for said year; said annual installment of tax and maintenance tax on the real estate and other  
 23 property situate in your county, or township, are set out in the following table, in which are:  
 24 First, the names of the present owners of said lands and other property so far as now known;  
 25 second, the descriptions of said lands and other property opposite the names of said owners;  
 26 third, the amount of said installment of tax levied on each tract of real estate and other property,  
 27 and fourth, the said amount of maintenance tax levied against the same.

28 The said taxes shall be collectible and payable the present year at the same time that state  
 29 and county taxes are due and collected, and you are directed and ordered to demand and collect  
 30 the said taxes at the same time you demand and collect the state and county taxes due on the  
 31 same lands and other property, and this "drainage tax book" shall be your warrant and authority  
 32 for making such demand and collection.

33 Witness the signature of the president of the said board of supervisors, attested by the seal  
 34 of said district, and the signature of the secretary of said board, this ..... day of ....., A.D.  
 35 20.....

36

37 (SEAL)

.....

President of Board of Supervisors.

38

39  
40 .....

41 Secretary of Board of Supervisors.

42

43 Then shall follow a table or schedule showing in properly ruled columns:

44 (1) The names of the present owners of said lands and other property so far as now  
45 known;

46 (2) The descriptions of the said lands and other property opposite the names of said  
47 owners;

48 (3) The amount of said annual installment tax levied on each tract of land or piece of  
49 property;

50 (4) The amount of maintenance tax;

51 (5) A blank column in which the collector shall record the several amounts as collected  
 52 by him;

53 (6) A blank column in which the collector shall record the date of payment of the  
 54 different sums;

55 (7) A blank column in which the collector shall record the names of the person or  
 56 persons paying the several amounts, if other than the person whose name appears in column one  
 57 hereof.

58 3. The columns in which the annual installment tax and the maintenance tax, if any,  
 59 appear shall be correctly totaled and the total amount shall correspond to the amount set out in  
 60 the above mentioned certificate. The said certificate and table shall be prepared in the form of  
 61 a well-bound book, which shall be endorsed and named "Drainage Tax Book, ..... Drainage  
 62 District ..... County, or ..... Township of ..... County, Missouri, for the year 20....", which  
 63 endorsement shall also be printed at the top of each page in said book.

243.350. 1. Each year the county clerk shall apportion the amount of the annual  
 2 installment, or the aggregate of the installments which the commission has provided shall  
 3 become due and payable in that year and the maintenance taxes, if any, against the land and other  
 4 property in the drainage district in proportion to the benefits assessed.

5 2. The said annual installment and maintenance taxes when so apportioned shall be  
 6 extended by the clerk in a well-bound book which shall be designated and endorsed "Drainage  
 7 Tax Book of Drainage District Number ..... of ..... County, or ..... Township of .....  
 8 County, Missouri, for the year 20....", which endorsement shall also be written or printed at the  
 9 top of each page. There shall be set out in properly ruled columns of said book the following:

10 (1) The names of the present owners of said land and other property so far as now  
 11 known;

12 (2) Description of the land and other property;

13 (3) Amount of said installment or installments of tax levied on the corresponding tract  
 14 of land or other property;

15 (4) Amount of maintenance tax, if any, levied against said tract of land or other property;

16 (5) A blank column in which the collector shall record the several amounts as collected  
 17 by him;

18 (6) A blank column in which the collector shall record the date of payment of the  
 19 different sums;

20 (7) A blank column in which the collector shall record the names of the person or  
 21 persons paying the several amounts, if other than the person whose name appears in column one  
 22 hereof.



32 Witness the signature of the president of the said board of supervisors, attested by the seal  
33 of said district, and the signature of the secretary of said board, this ..... day of ....., A.D.  
34 20.....

35

36 (SEAL) .....  
37 President of Board of Supervisors.

38

39 .....  
40 Secretary of Board of Supervisors.

41 3. Then shall follow a table or schedule showing in properly ruled columns, first, the  
42 names of the present owners of said lands and other property so far as now known; second, the  
43 descriptions of the said lands and other property opposite the names of said owners; third, the  
44 amount of said annual installment tax levied on each tract of land or piece of property; fourth,  
45 the amount of maintenance tax; fifth, a blank column in which the collector shall record the  
46 several amounts as collected by him; sixth, a blank column in which the collector shall record  
47 the date of payment of the different sums; seventh, a blank column in which the collector shall  
48 record the names of the person or persons paying the several amounts, if other than the person  
49 whose name appears in column one hereof. The columns in which the annual installment tax and  
50 the maintenance tax, if any, appear shall be correctly totaled and the total amount shall  
51 correspond to the amount set out in the above mentioned certificate. The said certificate and  
52 table shall be prepared in the form of a well-bound book which shall be endorsed and named  
53 "Levee tax book ..... levee district ..... County, or ..... Township of ..... County, Missouri,  
54 for the year 20....", which endorsement shall also be printed at the top of each page in said book.

