FIRST REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

CONFERENCE COMMITTEE SUBSTITUTE FOR

SENATE SUBSTITUTE FOR

SENATE COMMITTEE SUBSTITUTE FOR

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 58

93RD GENERAL ASSEMBLY

0203L.08T 2005

AN ACT

To repeal sections 44.090, 49.093, 49.272, 50.343, 50.530, 50.760, 50.770, 50.780, 50.1030, 52.317, 54.010, 54.280, 54.320, 54.330, 55.160, 59.005, 64.215, 64.940, 65.030, 65.110, 65.150, 65.160, 65.180, 65.190, 65.200, 65.220, 65.230, 65.300, 65.460, 65.490, 65.600, 65.610, 67.459, 67.469, 67.1003, 67.1062, 67.1067, 67.1069, 67.1070, 67.1350, 67.1401, 67.1451, 67.1754, 67.1775, 67.1850, 71.012, 71.794, 82.291, 82.1025, 94.270, 94.700, 100.050, 100.059, 105.711, 115.013, 115.019, 135.010, 136.010, 136.160, 137.073, 137.078, 137.100, 137.106, 137.115, 137.465, 137.585, 137.720, 138.100, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 140.150, 165.071, 190.010, 190.015, 190.090, 190.292, 190.335, 205.010, 210.860, 210.861, 217.905, 231.230, 231.444, 233.295, 242.560, 245.205, 246.005, 247.060, 247.180, 249.1150, 249.1152, 249.1154, 250.140, 263.245, 278.240, 301.025, 313.800, 313.820, 320.121, 321.120, 321.190, 321.220, 321.322, 321.603, 349.045, 393.015, 447.620, 447.622, 447.625, 447.640, 473.770, 473.771, 478.570, 478.600, 488.2220, 559.607, 537.600, 640.635, 644.076, 701.038, and 701.053, RSMo, and section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for

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.

senate bill no. 827, eighty-ninth general assembly, second regular session, are repealed and to enact in lieu thereof one hundred sixty-five new sections relating to political subdivisions, with penalty provisions.

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

Section A. Sections 44.090, 49.093, 49.272, 50.343, 50.530, 50.760, 50.770, 50.780, 50.1030, 52.317, 54.010, 54.280, 54.320, 54.330, 55.160, 59.005, 64.215, 64.940, 65.030, 65.110, 65.150, 65.160, 65.180, 65.190, 65.200, 65.220, 65.230, 65.300, 65.460, 65.490, 65.600, 65.610, 67.459, 67.469, 67.1003, 67.1062, 67.1067, 67.1069, 67.1070, 67.1350, 67.1401, 67.1451, 67.1754, 67.1775, 67.1850, 71.012, 71.794, 82.291, 82.1025, 94.270, 94.700, 100.050, 100.059, 105.711, 115.013, 115.019, 135.010, 136.010, 136.160, 137.073, 137.078, 137.100, 137.106, 137.115, 137.465, 137.585, 137.720, 138.100, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 140.150, 165.071, 190.010, 190.015, 190.090, 190.292, 190.335, 205.010, 210.860, 210.861, 217.905, 231.230, 231.444, 233.295, 242.560, 245.205, 246.005, 247.060, 247.180, 249.1150, 249.1152, 249.1154, 250.140, 263.245, 10 278.240, 301.025, 313.800, 313.820, 320.121, 321.120, 321.190, 321.220, 321.322, 321.603, 349.045, 393.015, 447.620, 447.622, 447.625, 447.640, 473.770, 473.771, 478.570, 478.600, 12 488.2220, 559.607, 537.600, 640.635, 644.076, 701.038, and 701.053, RSMo, and section 137.130 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth 16 general assembly, first regular session, and section 137.130 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth 17 18 general assembly, second regular session, are repealed and one hundred sixty-five new sections 19 enacted in lieu thereof, to be known as sections 44.045, 44.090, 49.093, 49.272, 50.343, 50.530, 20 50.760, 50.770, 50.780, 50.783, 50.784, 50.1030, 50.1031, 52.317, 54.010, 54.280, 54.320, 21 54.330, 55.160, 59.005, 59.044, 64.215, 64.940, 65.030, 65.110, 65.150, 65.160, 65.180, 65.183, 65.190, 65.200, 65.220, 65.230, 65.300, 65.460, 65.490, 65.600, 65.610, 67.055, 67.459, 67.469, 67.1003, 67.1062, 67.1067, 67.1069, 67.1070, 67.1159, 67.1305, 67.1350, 67.1401, 67.1451, 23 24 67.1754.67.1775,67.1809,67.1850,67.2555,71.012,71.794,79.600,82.291,82.301,82.302, 82.303, 82.305, 82.1025, 94.270, 94.700, 94.837, 94.838, 99.1080, 99.1082, 99.1086, 99.1088, 26 99.1090, 99.1092, 100.050, 100.059, 105.711, 115.013, 115.019, 115.348, 135.010, 136.010, 136.160, 137.071, 137.073, 137.078, 137.100, 137.106, 137.115, 137.122, 137.130, 137.465, 28 137.585, 137.720, 138.100, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 29 139.440, 139.450, 139.460, 140.150, 165.071, 190.010, 190.015, 190.090, 190.292, 190.335,

- 30 198.345, 205.010, 210.860, 210.861, 215.246, 217.905, 231.230, 231.444, 233.295, 242.560,
- 31 245.205, 246.005, 247.060, 247.180, 249.1150, 250.140, 263.245, 278.240, 301.025, 311.087,
- 32 313.800, 313.820, 320.121, 321.120, 321.190, 321.220, 321.322, 321.603, 349.045, 393.015,
- 33 393.016, 447.620, 447.622, 447.625, 447.640, 473.770, 473.771, 478.570, 478.600, 488.2220,
- 34 537.600, 559.607, 644.076, 701.038, 701.053, 1, 2, 3, 4, 5, 6, and 7, to read as follows:
 - 44.045. 1. Subject to approval by the state emergency management agency during an emergency declared by the governor or general assembly, any health care professional licensed, registered, or certified in this state may be deployed to provide care as necessitated by the emergency, including care necessitated by mutual aid agreements between political subdivisions and other public and private entities under section 44.090.
 - 2. In a declared state of emergency, the department of health and senior services and the division of professional registration within the department of economic development may release otherwise confidential contact and licensure, registration, or certification information relating to health care professionals, to state, local, and private agencies to facilitate deployment.
- 44.090. 1. The executive officer of any political subdivision may enter into mutual-aid arrangements or agreements with other public and private agencies within and without the state for reciprocal emergency aid. Such arrangements or agreements shall be consistent with the state disaster plan and program and the provisions of section 70.837, RSMo, and section 320.090, RSMo. In time of emergency it shall be the duty of each local organization for emergency management to render assistance in accordance with the provisions of such mutual-aid arrangements or agreements.
 - 2. [The coordinator of each local organization for emergency management may assist in negotiation of reciprocal mutual-aid agreements between the coordinator's organization and other public and private agencies and between the governor and the adjoining states or political subdivisions thereof, and shall carry out arrangements or agreements relating to the local unit.] Any contracts that are agreed upon may provide for compensation from the parties and other terms that are agreeable to the parties and may be for an indefinite period as long as they include a sixty-day cancellation notice provision by either party. The contracts agreed upon may not be entered into for the purpose of reduction of staffing by either party.
 - 3. At the time of significant emergency such as fire, earthquake, flood, tornado, hazardous material incident, terrorist incident, or other such manmade or natural emergency disaster anywhere within the state or bordering states, the highest ranking official of a political subdivision available may render aid to any requesting political jurisdiction, even without written agreement, as long as he or she is in accordance with the

- 22 policies and procedures set forth by the governing board of that jurisdiction.
- 4. When responding to mutual aid or emergency aid requests, political subdivisions shall be subject to all provisions of law as if it were providing service within its own jurisdiction.
 - 5. All political subdivisions within the state are, upon enactment of this legislation or execution of an agreement, automatically a part of the Missouri statewide mutual aid system. A political subdivision within the state may elect not to participate in the statewide mutual aid system upon enacting an appropriate resolution by its governing body declaring that it elects not to participate in the statewide mutual aid system and by providing a copy of the resolution to the state fire marshal and state emergency management agency.
 - 6. Emergency response agencies shall include fire service organizations, law enforcement agencies, emergency medical service organizations, public health and medical personnel, emergency management officials, infrastructure departments, public works agencies, and those other agencies, organizations, and departments that have personnel with special skills or training that are needed to provide services during an emergency or disaster.
 - 7. It shall be the responsibility of each political subdivision to adopt and put into practice the National Incident Management System promulgated by the United States Department of Homeland Security.
 - 8. In the event of a disaster that is beyond the capability of local political subdivisions, the local governing authority may request assistance under this section.
 - 9. Any entity or individual that holds a license, certificate, or other permit issued by a participating political subdivision or state shall be deemed licensed, certified, or permitted in the requesting political subdivision for the duration of the declared emergency or authorized drill.
 - 10. Reimbursement for services rendered under this section shall be in accordance with state and federal guidelines. Any political subdivision providing assistance shall receive appropriate reimbursement according to those guidelines.
 - 11. Applicable benefits normally available to personnel while performing duties for their jurisdiction are also available to such persons when an injury or death occurs when rendering assistance to another political subdivision under this section. Responders shall be eligible for the same state and federal benefits that may be available to them for line of duty deaths if such services are otherwise provided for within their jurisdiction.
 - 12. All activities performed under this section are deemed to be governmental functions. For the purposes of liability, all participating political subdivisions responding under operational control of the requesting political subdivision are deemed employees of

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such participating political subdivision. 58

49.093. 1. In counties of the third and fourth classification, the county officer or the county officer's designee of each county department shall, annually, on or before the tenth day 3 of October, inspect and inventory all office equipment and machines, road machinery, farm supplies, equipment and produce on hand and all other personal property belonging to the county and used by such department of an individual original value of [two hundred fifty] one thousand dollars or more of whatsoever kind or description [and any property with an aggregate original value of one thousand dollars or more]. The county officer or the county officer's designee of 7 each county department shall have the discretion to inspect and inventory any office equipment or county property used by such department with an original value of less than [two hundred 10 fifty] one thousand dollars. Such inventory shall list such property by keeping a continuous annual inventory of each item identified by descriptive name, and on manufactured goods the 11 manufacturer's serial number, model, age and estimated market value, and after the first 13 inventory taken pursuant to this section, there shall be attached to subsequent inventories a statement or explanation of any material changes over that of the previous year, showing in 14 15 particular the disposition of any county property, the reason for its disposal, to whom disposed and the amount received therefor. 16

- 2. All remaining property not inventoried by a particular department of such county shall be inventoried by the county clerk of such county in the same manner as items are inventoried pursuant to subsection 1 of this section.
 - 3. The reports required by this section shall be signed by the county clerk.
- 49.272. The county commission of any county of the first classification without a charter form of government and with more than one hundred thirty-five thousand four hundred but less than one hundred thirty-five thousand five hundred inhabitants, and in any county of the first classification without a charter form of government having a population of at least eighty-two thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, any county of the first classification with more than one hundred four thousand six hundred but fewer 6 than one hundred four thousand seven hundred inhabitants, any county of the first classification with more than one hundred ninety-eight thousand but fewer than one hundred ninety-nine thousand two hundred inhabitants, and any county of the first classification with more than two hundred forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants, which has an appointed county counselor and which adopts or has adopted rules, regulations or ordinances under authority of a statute which prescribes or authorizes a violation of such rules, regulations or ordinances to be a misdemeanor punishable as provided by law, may by rule, regulation or ordinance impose a civil fine not to exceed one thousand dollars for each violation. Any fines imposed and collected under such

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16 rules, regulations or ordinances shall be payable to the county general fund to be used to pay for 17 the cost of enforcement of such rules, regulations or ordinances.

50.343. 1. Other provisions of law to the contrary notwithstanding, in any first classification nonchartered county, including any county containing any part of a city with a population of three hundred thousand or more, the annual salary of a county recorder of deeds, 4 clerk, auditor, county commissioner, collector, treasurer, assessor or salaried public administrator may be computed on an assessed valuation basis, without regard to modification due to the 5 existence of enterprise zones or financing under chapter 100, RSMo, as set forth in the 7 following schedule except as provided in subsection 2 of this section. The assessed valuation factor shall be the amount thereof as shown for the year next preceding the computation. The provisions of this section shall not permit a reduction in the amount of compensation being paid on January 1, 1997, for any of the offices subject to this section on January 1, 1997.

(1) For a recorder of deeds, clerk, auditor, presiding commissioner, collector, treasurer, assessor, or salaried public administrator:

13	Assessed Valuation	Salary
14	\$ 450,000,001 to 600,000,000	\$47,000
15	600,000,001 to 750,000,000	49,000
16	750,000,001 to 900,000,000	51,000
17	900,000,001 to 1,050,000,000	53,000
18	1,050,000,001 to 1,200,000,000	55,000
19	1,200,000,001 to 1,350,000,000	57,000
20	1,350,000,000 and over	59,000

- (2) Presiding commissioners shall receive a salary of two thousand dollars more than the salary received by the associate commissioners.
- 2. After December 31, 1990, in any county of the second classification which becomes a first classification county without a charter form of government, the annual compensation of county recorder of deeds, clerk, auditor, county commissioner, collector, treasurer, assessor and the public administrator in counties where the public administrator is paid a salary under the provisions of section 473.740, RSMo, may be set at the option of the salary commission. On or before October first of the year immediately prior to the beginning of the county fiscal year following the general election after the certification by the state equalizing agency that the county possesses an assessed valuation placing it in first classification status, the salary commission shall meet for the purpose of setting compensation for such county officials and such compensation shall be payable immediately except that no compensation of any county official shall be reduced and the compensation of presiding county commissioners in any of such counties shall be two thousand dollars more than the compensation paid to the associate

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35 commissioners in that county. Thereafter in all such counties the salary commission shall meet 36 for the purpose of setting the compensation of the officers in this subsection who will be elected at the next general election, and such compensation shall be payable upon the beginning of the 37 38 next term of office of such officers; except that, no compensation of any officer shall be reduced and the compensation of presiding county commissioners in any of such counties shall be two 40 thousand dollars more than the compensation paid to the associate commissioners in that county. 41 Two thousand dollars of the compensation established under the procedures authorized pursuant to this subsection shall be payable to a county officer only if the officer has completed at least 42 43 twenty hours of classroom instruction in the operation of the office in the same manner as 44 provided by law for officers subject to the provisions of section 50.333. At the salary 45 commission meeting which establishes the percentage rate to be applied to county officers during the next term of office, the salary commission may authorize the further adjustment of such 46 47 officers' compensation as a cost-of-living component and effective January first of each year, the 48 compensation for county officers may be adjusted by the county commission, not to exceed the percentage increase given to the other county employees. 49

3. Other provisions of this section to the contrary notwithstanding, at the option of a majority of the county salary commission members, the salary of associate commissioners of a county of the first classification without a charter form of government with a population of at least eighty-two thousand but not more than eighty-five thousand inhabitants may be set at no more than sixty-five percent of the amount on the salary schedule for the county affected.

50.530. As used in sections 50.530 to 50.745:

- (1) "Accounting officer" means county auditor in counties of [classes one and two] the first and second classifications and the county clerks in counties of [classes three and four] the third and fourth classifications;
- (2) "Budget officer" means such person, as may, from time to time, be appointed by the county commission of [class one] counties of the first classification except in [class one] counties of the first classification with a population of less than one hundred thousand inhabitants according to the official United States Census of 1970 the county auditor shall be the chief budget officer, the presiding commissioner of the county commission in [class two] counties of the second classification, unless the county commission designates the county clerk as budget officer, and the county clerk in counties of [class three and four] the third and fourth classification. Notwithstanding the provisions of this subdivision to the contrary, in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants, the presiding commissioner shall be the budget officer unless the county commission designates the county clerk as the budget officer.

50.760. 1. It shall be the duty of the commissioners of the county commission in all

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counties of the second class, and in all counties of the first class not having a charter form of government, if there is no purchasing agent appointed pursuant to section 50.753, on or before the first day of February of each year, to [determine] estimate the kind and quantity of supplies, including any advertising or printing which the county may be required to do, required by law to be paid for out of the county funds, which will be necessary for the use of the several officers of such county [during the current] for the following year, and to advertise for sealed bids and 8 contract with the lowest and best bidder for such supplies. Before letting any such contract or contracts the commission shall cause notice that it will receive sealed bids for such supplies to 10 be given by advertisement in some [daily] newspaper of general circulation published in the 11 county, such notice to be published [on Thursday of each] **once per** week for three consecutive 12 weeks, the last insertion of which shall not be less than ten days before the date in said advertisement fixed for the letting of such contract or contracts, which shall be let on the first 13 Monday in March, or on such other day and date as the commission may fix between the first 15 Monday of March and the first Saturday after the second Monday in March next following the publication of such notice; except that if by the nature or quantity of any article or thing needed 17 for any county officer in any county of this state to which sections 50.760 to 50.790 apply, the same may not be included in such contract at a saving to such county, then such article or thing 18 may be purchased for such officer upon an order of the county commission first being made and 20 entered as provided in sections 50.760 to 50.790; and except further, that if any supplies not 21 included in such contract are required by any such officer or if the supplies included in such 22 contract are exhausted then such article or thing may be purchased for such officer upon order 23 of the county commission first being made and entered of record as provided in sections 50.760 24 to 50.790.

- 2. The county commission may authorize the purchase of supplies, not including for contractual services, at any public auction held.
- 3. No contract for a purchase under this section shall arise until the commission has approved a purchase order for the supplies for which the bids were advertised and submitted under this section.

50.770. The word "supplies", as used in sections 50.760 to 50.790, means materials, equipment, contractual services, and shall be held and construed to include every article or thing, excluding utility services regulated under chapters 392 and 393, RSMo, for which payment may by law be required to be made by the county, and including advertising and printing required to be done by the county. The term "purchase" includes the rental or leasing of any equipment, articles, or things.

50.780. **1.** It shall hereafter be unlawful for any county or township officer in any county to which sections 50.760 to 50.790 apply to purchase any supplies not contracted for as provided

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in sections 50.760 to 50.790 for [his] the officer's official use and for which payment is by law required to be made by the county unless [he] the officer shall first apply to and obtain from the county commission an order in writing and under the official seal of the commission for the purchase of such supplies, and in all cases where the supplies requested by such officer have been contracted for by the county commission as provided in sections 50.760 to 50.790, the order shall be in the form of a requisition by said officer addressed to the person, firm, company or 8 corporation with whom or which the county commission has made a contract for such supplies, and presented to the county commission for approval or disapproval; and unless approval be 10 11 given such requisition shall not be filled and any such requisition filled without such approval shall not be paid for out of county funds. The county shall not be liable for any debts for supplies 12 13 except debts contracted as provided in sections 50.760 to 50.790. The best price and the quality 14 of supplies shall be considered and supplies of a higher price or quality than is reasonably 15 required for the purposes to which they are to be applied shall not be purchased or contracted for. Preference to merchants and dealers within their counties may be given by such commissioners, 16 17 provided the price offered is not above that offered elsewhere.

- 2. The county commission may waive the requirement of competitive bids or proposals for supplies when the county commission has determined that there exists a threat to life, property, public health, or public safety or when immediate expenditure is necessary for repairs to county property in order to protect against further loss of, or damage to, county property, to prevent or minimize serious disruption in county services or to ensure the integrity of county records. Emergency procurements shall be made with as much competition as is practicable under the circumstances. After an emergency procurement is made by the county commission, the nature of the emergency and the vote approving the procurement shall be noted in the minutes of the next regularly scheduled meeting.
- 50.783. 1. The county commission may waive the requirement of competitive bids or proposals for supplies when the commission has determined in writing and entered into the commission minutes that there is only a single feasible source for the supplies. Immediately upon discovering that other feasible sources exist, the commission shall rescind the waiver and proceed to procure the supplies through the competitive processes as described in this chapter. A single feasible source exists when:
- (1) Supplies are proprietary and only available from the manufacturer or a single distributor; or
- (2) Based on past procurement experience, it is determined that only one distributor services the region in which the supplies are needed; or
 - (3) Supplies are available at a discount from a single distributor for a limited

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2. On any single feasible source purchase where the estimated expenditure is three thousand dollars or over, the commission shall post notice of the proposed purchase. Where the estimated expenditure is five thousand dollars or over, the commission shall also advertise the commission's intent to make such purchase in at least one daily and one weekly newspaper of general circulation in such places as are most likely to reach prospective bidders or offerors and may provide such information through an electronic medium available to the general public at least ten days before the contract is to be let.

50.784. The county commission may, when in the commission's best judgment it is in the best interests of the county, delegate the commission's procurement authority under this chapter to an individual county department; provided, however, that each instance of single feasible source purchasing authority in excess of five thousand dollars under section 5 50.783 shall be specifically delegated by the commission. The delegation may allow county departments to negotiate the purchase of services for patients, residents, or clients with funds appropriated for this purpose. In accepting this delegated authority the department acknowledges its ability to, and agrees to, fulfill all of the requirements of this chapter in making purchases and entering into contracts and keeping records. No claim for payment based upon any purchase under this section shall be certified by the commission unless accompanied by such documentation of compliance with the provisions of this chapter as the commission may require. Any department that fails to fulfill all such requirements may have its delegated authority rescinded by the commission. A full and detailed listing of vendors, supplies purchased, and warrants issued for single or multiple source payments shall be retained by the custodian of records.

50.1030. 1. The general administration and the responsibility for the proper operation of the fund and the system and the investment of the funds of the system are vested in a board 3 of directors of eleven persons. Nine directors shall be elected by a secret ballot vote of the county employee members of this state. Two directors, who have no beneficiary interest in the 4 system, shall be appointed by the governor with the advice and consent of the senate. No more than one director at any one time shall be employed by the same elected county office. Directors 6 shall be chosen for terms of four years from the first day of January next following their election. It shall be the responsibility of the board to establish procedures for the conduct of future 8 9 elections of directors and such procedures shall be approved by a majority vote by secret ballot 10 by members of the system. The board shall have all powers and duties that are necessary and 11 proper to enable it, its officers, employees and agents to fully and effectively carry out all the 12 purposes of sections 50.1000 to 50.1300.

2. The board of directors shall elect one of their number as chairman and one of their

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- 14 number as vice chairman and may employ an administrator who shall serve as secretary to the
- 15 board. The board shall hold regular meetings at least once each quarter. Board meetings shall
- 16 be held in Jefferson City. Other meetings may be called as necessary by the chairman. Notice
- 17 of such meetings shall be given in accordance with chapter 610, RSMo.
- 3. The board of directors shall retain an actuary as technical advisor to the board.
- 4. The board of directors shall retain investment counsel to be an investment advisor to the board.
 - 5. The state auditor shall provide for biennial audits of the Missouri county employees' retirement system and the operations of the board, to be paid for out of the funds of the system.
 - 6. The board of directors shall serve without compensation for their services, but each director shall be paid out of the funds of the system for any actual and necessary expenses incurred in the performance of duties authorized by the board.
 - 7. The board of directors shall be allowed administrative costs for the operation of the system to be paid out of the funds of the system.
 - 8. The board shall keep a record of its proceedings which shall be open to public inspection. It shall annually prepare a report showing the financial condition of the system. The report shall contain, but not be limited to, an auditor's opinion, financial statements prepared in accordance with generally accepted accounting principles, an actuary's certification along with actuarial assumptions and financial solvency tests.
- 9. The board shall conduct an annual review, to determine if, among other things, the following actions are actuarially feasible:
 - (1) An adjustment to the formula described in section 50.1060, subject to the limitations of subsection 4 of section 50.1060;
- 37 (2) An adjustment in the flat dollar pension benefit credit described in subsection 1 of section 50.1060;
 - (3) The cost-of-living increase as described in section 50.1070;
 - (4) An adjustment in the matching contribution described in section 50.1230;
 - (5) An adjustment in the twenty-five year service cap on creditable service; [or]
 - (6) An adjustment to the target replacement ratio; or
- 43 (7) An additional benefit or enhancement which will improve the quality of life of 44 future retirees.

46 Based upon the findings of the actuarial review, the board may [recommend to the general

- 47 assembly an actual change to implement] vote to change none, one, or more than one of the
- 48 above [actions] items, subject to the actuarial guidelines outlined in section 50.1031.
 - 50.1031. 1. No adjustments may be made until the fund has achieved a funded ratio

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- of assets to the actuarial accrued liability equaling at least eighty percent. No benefit adjustment shall be adopted which causes the funded ratio to fall more than five percent.
 - 2. Adjustments may be made no more frequently than once every twelve months.
 - 3. Any adjustment or combination of adjustments within a twelve-month period may increase the actuarially determined, normally required annual contribution as a percentage of payroll no more than one percent.
 - 4. Adjustments, other than those in subdivision (3) of subsection 9 of section 50.1030, will apply only with respect to active employees on the effective date of any adjustment.
- 52.317. **1.** Any county subject to the provisions of section 52.312 shall provide moneys for budget purposes in an amount not less than the approved budget in the previous year and 3 shall include the same percentage adjustments in compensation as provided for other county 4 employees as effective January first each year. Any moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each year in all counties of the first 5 classification without a charter form of government and any county with a charter form of government and with more than two hundred fifty thousand but less than three hundred fifty 8 thousand inhabitants shall be limited to an amount equal to one-half of the previous year's 9 approved budget for the office of collector, and any moneys accumulated and remaining in the tax maintenance fund as of December thirty-first each year in all counties other than counties of 10 11 the first classification and any city not within a county, which collect more than four million 12 dollars of all current taxes charged to be collected, shall be limited to an amount equal to the 13 previous year's approved budget for the office of collector. Any moneys remaining in the tax maintenance fund as of December thirty-first each year that exceed the above-established limits 15 shall be transferred to county general revenue by the following January fifteenth of each year.
 - 2. For one-time expenditures directly attributable to any department, office, institution, commission, or county court, the county commission may budget such expenses in a common fund or account so that any such expenditures separately budgeted do not appear in any specific department, county office, institution, commission, or court budget.
 - 54.010. 1. There is created in all the counties of this state the office of county treasurer, except that in those counties having adopted the township alternative form of county government the qualified electors shall elect a county collector-treasurer.
 - 2. In counties of classes one and two the qualified electors shall elect a county treasurer at the general election in 1956 and every four years thereafter.
 - 3. In counties of [classes three and four] the third and fourth classifications the qualified electors shall elect a county treasurer at the general election in the year 1954, and every four years thereafter, except that in those counties having adopted the township alternative form

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9 of county government the qualified electors shall elect a county [treasurer] **collector-treasurer** 10 at the November election in 1956, and every four years thereafter.

- 4. Laws generally applicable to county collectors, their offices, clerks, and deputies shall apply to and govern county collector-treasurers in counties having township organization, except when such general laws and such laws applicable to counties of the third and fourth classification conflict with the laws specifically applicable to county collector-treasurers, their offices, clerks, and deputies in counties having township organization, in which case, such laws shall govern.
- 54.280. 1. The county [treasurer] collector-treasurer of counties having adopted or which may hereafter adopt township organization shall [be ex officio collector, and shall] have the [same] power to collect all **current**, **back**, **and** delinquent **real and** personal property taxes, including merchants' and manufacturers' licenses, [merchants' taxes,] taxes on railroads and 4 utilities, and other corporations, the current and delinquent or nonresident lands or town lots, and all other local taxes, including ditch and levee taxes, and to prosecute for and make sale thereof, the same that is now or may hereafter be vested in the county collectors under the general laws of this state. The [ex officio collector] collector-treasurer shall, at the time of making his annual settlement in each year, deposit the tax books [returned by the township collectors] in the office of the county clerk, and within thirty days thereafter the clerk shall make, 10 11 in a book to be called "the back tax book", a correct list, in numerical order, of all tracts of land 12 and town lots which have been returned delinquent [by said collectors], and return said list to the [ex officio collector] collector-treasurer, taking his or her receipt therefor. 13
 - 2. Notwithstanding any other provision of law to the contrary, for the collection of all current and current delinquent taxes, the collector-treasurer shall collect on behalf of the county the following fees to be deposited into the county general fund:
 - (1) In any county in which the total amount of taxes levied for any one year is five million dollars or less, a fee of three percent on the total amount of taxes levied;
 - (2) In any county in which the total amount of taxes levied for any one year exceeds five million dollars but is equal to or less than nine million dollars, a fee of two and one-half percent on the total amount of taxes levied;
 - (3) In any county in which the total amount of taxes levied for any one year is greater than nine million dollars but equal to or less than thirteen million dollars, a fee of two percent on the total amount of taxes levied;
 - (4) In any county in which the total amount of taxes levied for any one year is greater than thirteen million dollars, a fee of one and one-half percent on the total amount of taxes levied.
 - 54.320. 1. The county [treasurer ex officio collector] collector-treasurer in counties

of the third and fourth classifications adopting township organization shall receive an annual salary as set forth in the following schedule. The assessed valuation factor shall be the amount 4 thereof as shown for the year next preceding the computation. A county [treasurer ex officio collector collector-treasurer subject to the provisions of this section shall not receive an annual compensation less than the total compensation being received by the county treasurer ex officio 6 collector in that county for services rendered or performed for the period beginning March 1, 8 1987, and ending February 29, 1988. The county [treasurer ex officio collector] collectortreasurer shall receive the same percentage adjustments provided by county salary commissions 9 10 for county officers in that county pursuant to section 50.333, RSMo. The provisions of this 11 section shall not permit or require a reduction in the amount of compensation being paid for the 12 office of county treasurer ex officio collector on January 1, 1997, or less than the total 13 compensation being received for the services rendered or performed for the period beginning 14 March 1, 1987, and ending February 29, 1988. The salary shall be computed on the basis of the 15 following schedule:

16	Assessed Valuation	Salary
17	\$ 18,000,000 to 40,999,999	\$ 29,000
18	41,000,000 to 53,999,999	30,000
19	54,000,000 to 65,999,999	32,000
20	66,000,000 to 85,999,999	34,000
21	86,000,000 to 99,999,999	36,000
22	100,000,000 to 130,999,999	38,000
23	131,000,000 to 159,999,999	40,000
24	160,000,000 to 189,999,999	41,000
25	190,000,000 to 249,999,999	41,500
26	250,000,000 to 299,999,999	43,000
27	300,000,000 to 449,999,999	45,000

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In addition, the [ex officio collector] **collector-treasurer** shall [be allowed to retain a commission] **collect on behalf of the county a fee** for the collection of all back taxes and all delinquent taxes of two percent on all sums collected to be added to the face of the tax bill, and collected from the party paying the tax. The [ex officio collector] **collector-treasurer** shall [be allowed a commission] **collect on behalf of the county a fee** of three percent on all licenses, [and all taxes,] including current **railroad and utility** taxes, **surtax**, back taxes, delinquent taxes and interest collected by the [ex officio collector] **collector-treasurer**, to be deducted from the amounts collected. [The three percent allowed to be retained shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law and beginning January

1, 1989, the two percent allowed to be retained for collection of all back taxes and delinquent taxes shall be withheld on behalf of the county and shall be deposited in the county treasury or as provided by law.] The collector-treasurer shall collect on behalf of the county for the purpose of mailing statements and receipts required by section 139.350, RSMo, a fee of one-half of one percent on all licenses and all taxes, including current taxes, back taxes, delinquent taxes, and interest collected by the collector-treasurer, to be deducted from the amounts collected. All fees collected under this section shall be collected on behalf of the county and shall be deposited in the county treasury or as provided by law. Collectortreasurers in counties having a township form of government are entitled to collect such fees immediately upon an order of the circuit court under section 139.031, RSMo. If the protest is later sustained and a portion of the taxes so paid is returned to the taxpayer the county shall return that portion of the fee collected on the amount returned to the taxpayer. The [treasurer ex officio collector] collector-treasurer in each of the third and fourth classification counties which have adopted the township form of county government is entitled to employ deputies and assistants, and for the deputies and assistants is allowed not less than the amount allowed in [1992 or 1993] 2003-2004, whichever is greater.

- 2. Notwithstanding any provisions of law to the contrary, the collector-treasurer in each county of the third or fourth classification having a township form of government shall employ not fewer than one full-time deputy. The collector-treasurer may employ such number of deputies and assistants as may be necessary to perform the duties of the office of collector-treasurer promptly and correctly, as determined by the collector-treasurer. The office of the collector-treasurer shall be funded sufficiently to compensate deputies and assistants at a level no less than the compensation provided for other county employees. Such deputies and assistants shall be allowed adjustments in compensation at the same percentage as provided for other county employees, as effective January first each year.
- 3. Two thousand dollars of the salary authorized in this section shall be payable to the [treasurer ex officio collector] collector-treasurer only if such officer has completed at least twenty hours of classroom instruction each calendar year relating to the operations of the [treasurer ex officio collector's] collector-treasurer's office when approved by a professional association of the county treasurers or county collectors of Missouri unless exempted from the training by the professional association. The professional association approving the program shall provide a certificate of completion to each [treasurer ex officio collector] collector-treasurer who completes the training program and shall send a list of certified [treasurer ex officio collectors] collector-treasurers to the county commission of each county. Expenses incurred for attending the training session may be reimbursed to the county [treasurer ex officio collector] collector-treasurer in the same manner as other expenses as may be appropriated for

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- 54.330. 1. County [treasurers, as ex officio county collectors of counties under] **collector-treasurers in a county having** township organization, shall be required to give bonds as other county collectors under the general revenue law.
- 2. Before entering upon the duties for which they are employed, deputies and assistants employed in the office of any [treasurer ex officio collector] **collector-treasurer** shall give bond and security to the satisfaction of the [treasurer ex officio collector] **collector-treasurer**. The bond for each individual deputy or assistant shall not exceed one-half of the amount of the maximum bond required for any [treasurer ex officio collector] **collector-treasurer**. The official bond required pursuant to this section shall be a surety bond with a surety company authorized to do business in this state. The premium of the bond shall be paid by the county or city being protected.
- 55.160. The auditor of each county of the first [class] classification not having a charter form of government and of each county of the second [class] classification shall keep an inventory of all county property under the control and management of the various officers and departments and shall annually take an inventory of such property at an original value of [two hundred fifty] one thousand dollars or more showing the amount, location and estimated value 5 thereof. [He] **The auditor** shall keep accounts of all appropriations and expenditures made by the county commission, and no warrant shall be drawn or obligation incurred without [his] the auditor's certification that an unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the anticipated revenue fund against which such warrant or obligation is to be charged. [He] **The auditor** shall audit the accounts of all officers of the county annually 10 11 or upon their retirement from office. The auditor shall audit, examine and adjust all accounts, 12 demands, and claims of every kind and character presented for payment against the county, and shall in [his] the auditor's discretion approve to the county commission of the county all lawful, true, just and legal accounts, demands and claims of every kind and character payable out of the 14 15 county revenue or out of any county funds before the same shall be allowed and a warrant issued 16 therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of any account, demand or claim, [he] the auditor may examine the parties, witnesses, and 17 others on oath or affirmation touching any matter or circumstance in the examination of such 18 19 account, demand or claim before [he] the auditor allows same. The auditor shall not be 20 personally liable for any cost for any proceeding instituted against [him] the auditor in [his] the 21 auditor's official capacity. The auditor shall keep a correct account between the county and all 22 county and township officers, and shall examine all records and settlements made by them for 23 and with the county commission or with each other, and the auditor shall, whenever [he] the

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- 24 auditor desires, have access to all books, county records or papers kept by any county or township officer or road overseer. The auditor shall, during the first four days of each month, 26 strike a balance in the case of each county and township officer, showing the amount of money 27 collected by each, the amount of money due from each to the county, and the amount of money 28 due from any source whatever to such office, and the auditor shall include in such balance any 29 fees that have been returned to the county commission or to the auditor as unpaid and which 30 since having been returned have been collected.
 - 59.005. As used in this chapter, unless the context clearly indicates otherwise, the following terms mean:
- 3 (1) "Document" or "instrument", any writing or drawing presented to the recorder of 4 deeds for recording;
 - (2) "File", "filed" or "filing", the act of delivering or transmitting a document to the recorder of deeds for recording into the official public record;
- 7 (3) "Grantor" or "grantee", the names of the parties involved in the transaction used to 8 create the recording index;
- (4) "Legal description", includes but is not limited to the lot or parts thereof, block, plat 10 or replat number, plat book and page and the name of any recorded plat or a metes and bounds description with acreage, if stated in the description, or the quarter/quarter section, and the section, township and range of property, or any combination thereof. The address of the property shall not be accepted as legal description;
 - (5) "Legible", all text, seals, drawings, signatures or other content within the document must be capable of producing a clear and readable image from record, regardless of the process used for recording;
 - (6) "Page", any writing, printing or drawing printed on one side only covering all or part of the page, not larger than eight and one-half inches in width and eleven inches in height for pages other than a plat or survey;
 - (7) "Record", "recorded" or "recording", the recording of a document into the official public record, regardless of the process used;
 - (8) "Recorder of deeds", the separate recorder of deeds in those counties where separate from the circuit clerk and the circuit clerk and ex officio recorder of deeds in those counties where the offices are combined;
 - (9) "Copying" or "reproducing", any recorded instrument or document, the act of making a single reproduction in any medium of a recorded document or instrument;
 - (10) "Duplicate", copies, copies requested concurrently with, but in excess of one reproduction in any medium of a recorded instrument or document or collection thereof. 59.044. In any county, except counties with a charter form of government, counties

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- 2 of the first classification, and any city not within a county, where the recorder of deeds is
- 3 separate from that of the clerk of the circuit court, each recorder of deeds shall be paid the
- 4 statutory compensation provided for by sections 50.333 and 50.334, RSMo.
- 64.215. 1. Except as otherwise provided in subsection 2 of this section, the county planning board shall consist of one of the commissioners of the county commission selected by the county commission, the county highway engineer, both of whom shall serve during their tenure of office, except that in any county of the first classification with more than eightytwo thousand but fewer than eighty-two thousand one hundred inhabitants such members 5 shall be nonvoting members, and six residents of the unincorporated territory of the county who shall be appointed by the county commission. The term of the six appointed members shall be four years or until their successor takes office, except that the original term of three of the six 9 appointed members shall be two years. Members may be removed for cause by the county 10 commission upon written charges after public hearings. Any vacancy may be filled by the county commission for the unexpired term of any member whose term becomes vacant, or until the 11 12 member's successor takes office. All members of the board shall serve without compensation; except, that an attendance fee as reimbursement for expenses may be paid to the appointed 14 members of the board in an amount, set by the county commission, not to exceed twenty-five 15 dollars per meeting. The planning board shall elect its chairman from among the appointed 16 members.
 - 2. In any county of the first classification with a population of at least two hundred thousand inhabitants which does not adjoin any other county of the first classification, the county planning board may, at the option of the county commission, consist of one of the commissioners of the county commission selected by the county commission, and shall include the county highway engineer and six residents of the unincorporated territory of the county, who shall be appointed by the county commission. The county highway engineer and the county commissioner, if a member of the board, shall serve during such person's tenure of office. The term of the six appointed members shall be three years or until their successor takes office.

64.940. 1. The authority shall have the following powers:

- (1) To acquire by gift, bequest, purchase or lease from public or private sources and to plan, construct, operate and maintain, or to lease to others for construction, operation and maintenance a sports stadium, field house, indoor and outdoor recreational facilities, centers, playing fields, parking facilities and other suitable concessions, and all things incidental or necessary to a complex suitable for all types of sports and recreation, either professional or amateur, commercial or private, either upon, above or below the ground;
- (2) To charge and collect fees and rents for use of the facilities owned or operated by it or leased from or to others;

- 10 (3) To adopt a common seal, to contract and to be contracted with, including, but without limitation, the authority to enter into contracts with counties and other political subdivisions under sections 70.210 to 70.320, RSMo, and to sue and to be sued;
 - (4) To receive for its lawful activities any contributions or moneys appropriated by municipalities, counties, state or other political subdivisions or agencies or by the federal government or any agency or officer thereof or from any other source;
 - (5) To disburse funds for its lawful activities and fix salaries and wages of its officers and employees;
 - (6) To borrow money for the acquisition, planning, construction, equipping, operation, maintenance, repair, extension and improvement of any facility, or any part or parts thereof, which it has the power to own or to operate, and to issue negotiable notes, bonds, or other instruments in writing as evidence of sums borrowed, as hereinafter provided in this section:
 - (a) Bonds or notes issued hereunder shall be issued pursuant to a resolution adopted by the commissioners of the authority which shall set out the estimated cost to the authority of the proposed facility or facilities, and shall further set out the amount of bonds or notes to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection therewith. Any such bonds or notes may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution.
 - (b) Such bonds or notes shall bear interest at a rate not exceeding eight percent per annum and shall mature within a period not exceeding fifty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount thereof. Bonds or notes issued by an authority shall possess all of the qualities of negotiable instruments under the laws of this state.
 - (c) Such bonds or notes may be payable to bearer, may be registered or coupon bonds or notes and if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing the same which resolution may also provide for the exchange of registered and coupon bonds or notes. Such bonds or notes and any coupons attached thereto shall be signed in such manner and by such officers of the authority as may be provided for by the resolution authorizing the same. The authority may provide for the replacement of any bond or note which shall become mutilated, destroyed or lost.
 - (d) Bonds or notes issued by an authority shall be payable as to principal, interest and redemption premium, if any, out of the general funds of the authority, including rents, revenues, receipts and income derived and to be derived for the use of any facility or combination of

facilities, or any part or parts thereof, acquired, constructed, improved or extended in whole or in part from the proceeds of such bonds or notes, including but not limited to stadium rentals, concessions, parking facilities and from funds derived from any other facilities or part or parts thereof, owned or operated by the authority, all or any part of which rents, revenues, receipts and income the authority is authorized to pledge for the payment of said principal, interest, and redemption premium, if any. Bonds or notes issued pursuant to this section shall not constitute an indebtedness of the authority within the meaning of any constitutional or statutory restriction, limitation or provision, and such bonds or notes shall not be payable out of any funds raised or to be raised by taxation. Bonds or notes issued pursuant to this section may be further secured by a mortgage or deed of trust upon the rents, revenues, receipts and income herein referred to or any part thereof or upon any leasehold interest or other property owned by the authority, or any part thereof, whether then owned or thereafter acquired. The proceeds of such bonds or notes shall be disbursed in such manner and under such restrictions as the authority may provide in the resolution authorizing the issuance of such bonds or notes or in any such mortgage or deed of trust.

- (e) It shall be the duty of the authority to fix and maintain rates and make and collect charges for the use and services of its interest in the facility or facilities or any part thereof operated by the authority which shall be sufficient to pay the cost of operation and maintenance thereof, to pay the principal of and interest on any such bonds or notes and to provide funds sufficient to meet all requirements of the resolution by which such bonds or notes have been issued.
- (f) The resolution authorizing the issuance of any such bonds or notes may provide for the allocation of rents, revenues, receipts and income derived and to be derived by the authority from the use of any facility or part thereof into such separate accounts as shall be deemed to be advisable to assure the proper operation and maintenance of any facility or part thereof and the prompt payment of any bonds or notes issued to finance all or any part of the costs thereof. Such accounts may include reserve accounts necessary for the proper operation and maintenance of any such facility or any part thereof, and for the payment of any such bonds or notes. Such resolution may include such other covenants and agreements by the authority as in its judgment are advisable or necessary properly to secure the payment of such bonds or notes.
- (g) The authority may issue negotiable refunding bonds or notes for the purpose of refunding, extending or unifying the whole or any part of such bonds or notes then outstanding, which bonds or notes shall not exceed the principal of the outstanding bonds or notes to be refunded and the accrued interest thereon to the date of such refunding, including any redemption premium. The authority may provide for the payment of interest on such refunding bonds or notes at a rate in excess of the bonds or notes to be refunded but such interest rate shall not

82 exceed the maximum rate of interest hereinbefore provided.

- (7) To condemn any and all rights or property, of any kind or character, necessary for the purposes of the authority, subject, however, to the provisions of sections 64.920 to 64.950 and in the manner provided in chapter 523, RSMo; provided, however, that no property now or hereafter vested in or held by the state or by any county, city, village, township or other political subdivisions shall be taken by the authority without the authority or consent of such political subdivisions;
- (8) To perform all other necessary and incidental functions; and to exercise such additional powers as shall be conferred by the general assembly or by act of congress.
- 2. The authority is authorized and directed to proceed to carry out its duties, functions and powers in accordance with sections 64.920 to 64.950 as rapidly as may be economically practicable and is vested with all necessary and appropriate powers not inconsistent with the constitution or the laws of the United States to effectuate the same, except the power to levy taxes or assessments.
- 3. Any expenditure made by the authority located in a county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, that is over five thousand dollars, including professional service contracts, must be competitively bid.
- 65.030. 1. Upon petition of at least [one hundred] ten percent of the voters at the last general election of any county of the third or fourth classes praying therefor, which said petition shall be filed in the office of the clerk of the county commission, the county commission of such county shall, by order of record, submit the question of the adoption of township organization form of county government to a vote of the voters of the county. The total vote for governor at the last general election before the filing of the petition where a governor was elected shall be used to determine the number of voters necessary to sign the petition. If such petition shall be filed sixty days or more prior to a general election, the proposition shall be submitted at said general election; if filed less than sixty days before such election, then the proposition shall be submitted at the general election next succeeding said general election. The election shall be conducted, the vote canvassed and the result declared in the same manner as provided by law in respect to elections of county officers. The clerk of the county commission shall give notice that a proposition for the adoption of township organization form of county government in the county is to be voted upon by causing a copy of the order of the county commission authorizing such election to be published.
- 2. The question shall be submitted in substantially the following form:

 Shall the township organization form of county government be adopted in

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- 3. If a majority of the voters voting upon the question shall vote for the adoption thereof the township organization form of county government shall be declared to have been adopted; provided, that counties adopting township organization shall be subject to and governed by the provisions of the law relating to township organization on and after the last Tuesday in March next succeeding the election at which such township organization was adopted.
 - 65.110. 1. There shall be chosen at the biennial election in each township one trustee, who shall be ex officio treasurer of the township, [one township collector,] one township clerk, and two members of the township board.
 - 2. Upon the assumption of office of a county assessor elected as provided by section 53.010, RSMo, the township clerk shall cease to perform the duties of ex officio township assessor and shall promptly deliver to the county assessor all books, papers, records, and property pertaining to the office of ex officio township assessor.
 - 3. The treasurer ex officio collector of a county with township organization shall no longer retain such title, and shall instead, assume the office of collector-treasurer, as provided for by section 54.010, on March 1, 2007. On such date, the township collector shall cease to perform the duties of township collector and shall promptly deliver to the collector-treasurer, all books, papers, records, and property pertaining to the office of township collector. The township collector shall continue to perform the same duties and be subject to the same requirements and liabilities until his or her term expires on March 1, 2007. Notwithstanding other provisions of law to the contrary, the collector-treasurer shall obtain and hold the same duties, powers, and obligations previously granted to, and held by, the township collector on and after March 1, 2007.
 - 65.150. No person shall be eligible to any township office unless he shall be a voter and a resident of such township. Such person serving as a township officer must remain a resident of the township for the duration of his or her term.
- 65.160. Every person chosen or appointed to the office of township trustee and ex officio treasurer, member of the township board, [township collector,] or township clerk, before [he] **such person** enters on the duties of his **or her** office and within ten days after [he] **such person** shall be notified of his **or her** election or appointment, shall take and subscribe, before any officer authorized to administer oaths, such oath or affirmation as is prescribed by law.
- 65.180. Any person chosen or appointed to fill any township office, who shall refuse to serve, shall forfeit to the township the sum of [five] **one hundred** dollars for the use of the contingent fund, and said forfeiture, if not otherwise paid, shall be collected by any associate circuit judge of the county, as may be provided by law.
 - 65.183. Any person serving as a township officer may be removed from the township board by a majority vote of the other board members for failing to attend two

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3 or more consecutive meetings of the board.

65.190. If any township officer who is required by law to take the oath of office shall enter upon the duties of his office before he shall have taken such oath, he shall forfeit to the township the sum of [twenty] **one hundred** dollars, to be collected and applied as in section 65.180. Township officers shall hold their offices for two years, and until their successors are chosen or appointed and qualified.

65.200. Whenever any township shall fail to elect the proper number of officers to which such township may be entitled, or when any person elected or appointed shall fail to qualify, or when any vacancy shall happen in any township office from any cause, it shall be lawful for the township board to submit recommendations to the county commission to fill such vacancy by appointment, and the person so appointed shall hold the office and discharge all the duties of the same during such unexpired term, and until his successor is elected or appointed and qualified, and shall be subject to the same penalties as if he had been duly elected; provided, that any vacancy in an office of the township [board] shall be filled by appointment of the county commission.

65.220. The township board may, at any legally convened meeting, for a good and sufficient cause shown to them, accept the **written**, **dated**, **and signed** resignation of any township officer; provided, that in all cases where the action of the township board is required, as provided in section 65.210, a majority of the members concurring therein, shall be taken as the action of the board.

65.230. The following township officers shall be entitled to compensation at the following rates for each day necessarily devoted by them to the services of the township in discharging the duties of their respective offices:

(1) The township clerk, as clerk, the township trustee, as trustee, members of the township board, shall each receive [for their services six dollars per day] a maximum amount of fifty dollars per day for the first meeting each month and [two and one-half] a maximum amount of twenty dollars for each meeting thereafter during the month[, and may receive up to twenty-five dollars per day for the first meeting each month and up to ten dollars for each meeting thereafter during the month. The township clerk shall receive fees for the following, and not per diem: for serving notices of election or appointment upon township officers, as required by law, twenty-five cents each; for filing any instrument of writing, ten cents; for recording any order or instrument of writing, authorized by law, ten cents for every hundred words and figures, to be paid by the person applying for the same]; [and]

(2) The township trustee as ex officio treasurer shall receive a compensation of two percent for receiving and disbursing all moneys coming into his hands for the first fifty

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thousand dollars received as ex officio treasurer when the same shall not exceed the sum of one
 thousand dollars and one percent of all sums over this amount; and

(3) Township officials may receive an hourly wage set by the township board for labor performed for the benefit of the township. Such wage shall not exceed the local prevailing wage limits and shall not include pay received for attending monthly meetings or pay received by the treasurer for performing duties required of his or her office.

on a quarterly basis, or more frequently as deemed necessary by the board, for the purpose of transacting [such] township business [as may be by them deemed necessary, triannually, on the third Wednesday after the first Tuesday in April, the first Tuesday after the first Monday in July, and on the third Monday of November of each year, and at such other times as the interest of the township may require]. The meetings of the township board shall be held at a location within the township that is accessible to the public.

65.460. Every person elected or appointed to the office of township trustee and ex officio treasurer, before [he] such person enters on the duties of his or her office, and within ten days 3 after [his] such person's election or appointment, shall execute and deliver to the township clerk a bond with one or more sureties, to the satisfaction of the township clerk payable to the 4 township board, equal to one-half the largest amount on deposit at any one time during the year preceding his **or her** election or appointment of all the township funds, including school moneys, that may come into his **or her** hands; and every such bond, when deposited with the township 7 clerk as aforesaid, shall constitute a lien upon all the real estate within the county belonging to 9 such trustee and ex officio treasurer at the time of filing thereof, and shall continue to be a lien until its conditions, together with all costs and charges which may accrue by reason of any prosecution thereon, shall be satisfied. [The township collector shall before he receives the tax 11 12 books give bond and security to the state, to the satisfaction of the county commission, in a sum 13 for any one month equal to the average total monthly collection for the same month during the 14 preceding four years, but not to exceed one-half the largest amount collected during any one year preceding his election or appointment, including school taxes. Such bond shall be executed in 15 16 duplicate; one part thereof shall be deposited and recorded in the office of the clerk of the county commission, and the other part shall be transmitted by the clerk to the state tax commission. The 17 18 conditions of such bond shall be that he, the said collector, will faithfully and punctually collect 19 and pay over all state, county, township and other revenue, including school taxes, that may 20 become due and collectible during the period for which such collector shall be elected or 21 appointed; and that he will in all things faithfully perform all the duties of the office of township 22 collector according to law; provided, the county commission or township board shall annually 23 examine the collector's or trustee's bond as to form and sufficiency of surety and in case of any

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24 doubt shall require additional security.]

65.490. The township trustee and ex officio treasurer shall not pay out any moneys belonging to the township for any purpose whatever, except upon the order of the township board of directors, signed by the chairman of said board and attested by the township clerk; provided, that nothing in this chapter shall be so construed as to change or interfere with any school district, the boundary lines of which are different from that of the municipal township as organized under the provisions of this chapter, nor with the payment of any school moneys upon proper vouchers. [He] The township trustee and ex officio treasurer shall receive from the [township collector and the county collector or treasurer] collector-treasurer all road and bridge and other taxes due the township when collected by such officers, and shall receipt for the same, 10 and shall account therefor in like manner as for other moneys in his **or her** hands belonging to 11 the township.

- 65.600. 1. In any county in this state which may hereafter adopt township organization, the person holding the office of the collector of the revenue in such county, at the time in March when township organization becomes effective in such county, shall continue to hold his **or her** 4 office and exercise all the functions and receive all the fees and emoluments thereof until the time at which his or her term of office would have expired had such county not adopted township organization, and, except as herein otherwise provided, [he] the collector shall perform the same duties and be subject to the same requirements and liabilities as in counties not under township organization.
 - 2. The county assessor shall assess the property of the various townships in such county and arrange [his] the county assessor's books and lists in a manner so that it can be determined which township is entitled to the taxes assessed against any property.
 - 3. The county clerk of such county shall [make out] **submit**, for the use of such county collector, lists of the property assessed in each township the same as [he] the county clerk is required to [make out] **submit** for the use of township collectors.
 - 4. The collector of the revenue in such county shall pay over to the several township trustees of such county after deducting his or her commission, all township taxes and funds of every kind collected by [him] the collector and belonging respectively to the several townships in such county, as required by section 139.430, RSMo, in the case of township collectors, and for [his] the collector's failure to do so [he] the collector shall be subject to the same liability as provided by section 139.430, RSMo, in the case of township collectors.
 - 5. The first township collectors in such county shall be elected at the township election held in March next preceding the time at which the term of office of the collector of the revenue in such county shall expire and their terms of office shall begin at the expiration of the term of office of such collector of the revenue, and they shall hold their offices until the next township

election in such county. The provisions of this section shall be effective prior to August 28,
 2005.

65.610. 1. Upon the petition of at least [one hundred qualified electors] ten percent of voters at the last general election of any county having heretofore adopted township organization, praying therefor, the county commission shall submit the question of the abolition 4 of township organization to the voters of the county at a general or special election. **The total** 5 vote for governor at the last general election before the filing of the petition where a governor was elected shall be used to determine the number of voters necessary to sign the **petition.** If the petition is filed six months or more prior to a general election, the proposition shall be submitted at a special election to be ordered by the county commission within sixty days after the petition is filed; if the petition is filed less than six months before a general election, 10 then the proposition shall be submitted at the general election next succeeding the filing of the petition. The election shall be conducted, the vote canvassed and the result declared in the same 11 12 manner as provided by law in respect to elections of county officers. The clerk of the county commission shall give notice that a proposition for the abolition of township organization form 14 of county government in the county is to be voted upon by causing a copy of the order of the county commission authorizing such election to be published at least once each week for three 15 successive weeks, the last insertion to be not more than one week prior to the election, in some newspaper published in the county where the election is to be held, if there is a newspaper 17 18 published in the county and, if not, by posting printed or written handbills in at least two public 19 places in each election precinct in the county at least twenty-one days prior to the date of 20 election. The clerk of the county commission shall provide the ballot which shall be printed and 21 in substantially the following form:

OFFICIAL BALLOT

(Check the one for which you wish to vote)

24 Shall township organization form of

YES

25 county government be abolished in County?

NO

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If a majority of the electors voting upon the proposition shall vote for the abolition thereof the township organization form of county government shall be declared to have been abolished; and township organization shall cease in said county; and except as provided in section 65.620 all laws in force in relation to counties not having township organization shall immediately take effect and be in force in such county.

2. No election or any proposal for either the adoption of township organization or for the abolition of township organization in any county shall be held within two years after an election is held under this section.

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67.055. Any moneys received or collected to fund additional costs and expenses incurred by any county office shall be reviewed by the county budget officer when he or she is formulating the annual budget and shall be used solely for the purposes provided for in statute for each fund.

67.459. The portion of the cost of any improvement to be assessed against the real property in a neighborhood improvement district shall be apportioned against such property in accordance with the benefits accruing thereto by reasons of such improvement. The cost may 4 be assessed equally per front foot or per square foot against property within the district or by any other reasonable assessment plan determined by the governing body of the city or county which results in imposing substantially equal burdens or share of the cost upon property similarly benefited and which may include, in the case of condominium or equitable owner association ownership, a determination that all units within the condominium or equitable **owner association are equally benefited**. The governing body of the city or county may from time to time determine and establish by ordinance or resolution reasonable general classifications and formulae for the methods of assessing the benefits.

67.469. A special assessment authorized under the provisions of sections 67.453 to 2 67.475 shall be a lien, from the date of the assessment, on the property against which it is assessed on behalf of the city or county assessing the same to the same extent as a tax upon real property. The lien may be foreclosed in the same manner as a tax upon real property by land tax sale pursuant to chapter 140, RSMo, or by judicial foreclosure proceeding, at the option of the governing body. Upon the foreclosure of any such lien, whether by land tax sale or by judicial foreclosure proceeding, the entire remaining assessment [shall] may become due and payable and [shall] may be recoverable in such foreclosure proceeding at the option of the governing body.

67.1003. 1. The governing body of any city or county, other than a city or county already imposing a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or county or a portion thereof pursuant to any other law of this state, 3 having more than three hundred fifty hotel and motel rooms inside such city or county or (1) a 4 5 county of the third classification with a population of [(1)] more than seven thousand but less than seven thousand four hundred inhabitants; (2) or a third class city with a population of greater than ten thousand but less than eleven thousand located in a county of the third 8 classification with a township form of government with a population of more than thirty thousand; (3) or a county of the third classification with a township form of government with a population of more than twenty thousand but less than twenty-one thousand; (4) or any third 10 class city with a population of more than eleven thousand but less than thirteen thousand which 11 is located in a county of the third classification with a population of more than twenty-three

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- thousand but less than twenty-six thousand; (5) or any city of the third classification with 13 more than ten thousand five hundred but fewer than ten thousand six hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or 15 motels situated in the city or county or a portion thereof, which shall be not more than five 16 17 percent per occupied room per night, except that such tax shall not become effective unless the 18 governing body of the city or county submits to the voters of the city or county at a state general or primary election a proposal to authorize the governing body of the city or county to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge 20 21 for the sleeping room and shall be in addition to any and all taxes imposed by law and the 22 proceeds of such tax shall be used by the city or county solely for the promotion of tourism. 23 Such tax shall be stated separately from all other charges and taxes.
 - 2. Notwithstanding any other provision of law to the contrary, the tax authorized in this section shall not be imposed in any city or county already imposing such tax pursuant to any other law of this state, except that cities of the third class having more than two thousand five hundred hotel and motel rooms, and located in a county of the first classification in which and where another tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such county is imposed, may impose the tax authorized by this section of not more than one-half of one percent per occupied room per night.
 - 3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the city or county) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

 \Box YES \Box NO

- 4. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.
- 67.1062. As used in sections 67.1062 to 67.1071, unless the context clearly requires otherwise, the following words and phrases mean:
- (1) "Agency", an entity which provides [housing-related assistance] any service related to homeless persons or the repair or replacement of housing structures which are in violation of the county housing code, and shall include not-for- profit housing partnerships as defined in 24 CFR Part 92 or successor regulations;
 - (2) "City", any city not within a county;
 - (3) "County", a county of the first class having a charter form of government;
- 9 (4) "Designated authority", the board, commission, agency, or other body designated 0 under the provisions of section 67.1065 as the authority to administer the allocation and

11 distribution of funds to agencies;

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- 12 (5) "Homeless", an involuntary state characterized by a lack of habitable housing or shelter.
 - 67.1067. 1. Any agency providing [assistance] **services related** to homeless persons may apply to the designated authority for funds to be used to provide [housing] **such services** for the homeless. All applications shall include, but not be limited to, the following:
 - (1) [Evidence that the agency is incorporated or authorized to do business in this state as a nonprofit corporation;
- 6 (2)] A list of the directors of the [corporation] **applicant**, **if any**, and a list of the trustees 7 of the agency if different;
 - [(3)] (2) The proposed budget of the agency for the following calendar year, or other period for which funding is sought;
 - [(4)] (3) A summary of the services proposed to be offered in the following calendar year, or other period for which funding is sought;
- [(5)] (4) An estimate of the number of persons to be served during the following calendar year, or other period for which funding is sought; and
- [(6)] (5) Any other information deemed relevant to the application by the designated authority.
- 2. After review of an application for funds from an agency that meets the criteria set forth in section 67.1069, the designated authority shall notify the agency in writing whether it is eligible to receive funds and, if the agency is eligible, specify the amount available for that agency from the fund established pursuant to sections 67.1063 and 67.1064.
- 67.1069. To qualify for funds allocated and distributed pursuant to section 67.1067, an agency [shall meet] may be any entity which provides services related to homeless persons or which meets all of the following requirements:
 - (1) Be incorporated or authorized to do business in the state as a nonprofit corporation;
 - (2)] Have trustees who represent the racial, ethnic and socioeconomic diversity of the community to be served, at least one of whom must possess experience in confronting or mitigating the problems of homeless;
- 8 [(3)] (2) Receive at least twenty-five percent of its funds from sources other than funds 9 distributed pursuant to section 67.1067. These other sources may be public or private and may 10 include contributions of goods or services, including materials, commodities, transportation, 11 office space or other types of facilities or personal service; and
- [(4)] (3) Require persons employed by or volunteering services to the agency to maintain the confidentiality of any information that would identify individuals served by the agency.
 - 67.1070. Funds shall be allocated to:

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- 2 (1) Agencies offering or proposing to offer the broadest range of housing-related services 3 to persons in the community served, including:
 - (a) Emergency short-term and long-term shelter for the homeless;
- 5 (b) Prevention of residential foreclosures and evictions;
- 6 (c) Coordination of existing community services; and
- 7 (d) Projects to encourage self-sufficiency of participants and facilitate transition from 8 dependency on subsidized housing;
- 9 (2) Other [agencies offering or proposing to offer services specifically to homeless 10 persons] entities essential for carrying out the purposes of this section.
- 67.1159. 1. In any case in which any tax, interest or penalty imposed under sections
 67.1150 to 67.1158 is not paid when due, the authority or its designated agent may file for
 record in the real estate records of the recorder's office of the city or the county where the
 business giving rise to the tax, interest, or penalty is located, or in which the person owing
 the tax, interest, or penalty resides, a notice of lien specifying the amount of tax, interest,
 or penalty due and the name of the person liable for the same. From the time of filing any
 such notice, the amount of the tax specified in such notice shall have the force and effect
 of a lien against the real and personal property of the business of such person or the facility
 giving rise to the tax for the amount specified in such notice.
 - 2. A lien created under subsection 1 of this section may be released:
 - (1) By filing for record in the office of the recorder where the lien was originally filed a release of the lien executed by a duly authorized agent of the authority upon payment of the tax, interest, and penalty due; or
- 14 (2) Upon receipt by the authority of sufficient security to secure payment thereof; 15 or
 - (3) By final judgment holding such lien to have been erroneously imposed.
 - 3. Each recorder shall receive the standard statutory fee for the recording of each notice of lien and for each release of lien filed for record. The authority is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.
 - 4. Any person operating or managing a business or facility who owes any tax, penalty, or interest, or is required to file any report with the authority, shall notify the authority in writing at least ten days prior to any sale of the entire business or facility, or the entire assets or property of the business or facility, or a major part thereof. Such notice shall include the name of the business or facility, the name of the owner of the business or facility, the name of the notice, the name of the purchaser, and the intended date of purchase. A purchaser of such business, facility,

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assets, or property who takes with notice of any delinquent tax or with notice of noncompliance with this section takes subject to any tax, penalty, or interest owed by the seller.

- 5. The authority shall have the power to bring a civil action in any court of competent jurisdiction to enjoin the operation of the business or facility of any person or the successor-in-interest to any person operating or managing the same business or facility, which business or facility gave rise to any tax, penalty, or interest which is unpaid or to enjoin the operating or managing of any such business or facility whose owners or successors-in-interest are operating or managing in violation of the provisions of sections 67.1150 to 67.1159. The courts shall expedite the hearing on the merits of any such action and shall not require the authority to post a bond pending such hearing.
- 67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town, or village.
- 3 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the 4 governing body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at any citywide, 8 county, or state general, primary, or special election a proposal to authorize the governing body to impose a tax under this section. The tax authorized in this section shall be in 10 addition to all other sales taxes imposed by law, and shall be stated separately from all 11 other charges and taxes. The tax authorized in this section shall not be imposed by any city 13 or county that has imposed a tax under section 67.1300 or 67.1303 unless the tax imposed 14 under those sections has expired or been repealed.
 - 3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

17	''Shall (insert t	the name of the city or county) impose a sales tax at
18	a rate of (insert rate of percent	t) percent for economic development purposes?
19	□ YES	□ NO

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□ YES □ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the

question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

- 4. All sales taxes collected by the director of revenue under this section on behalf of any county or city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created, to be known as the "Local Option Economic Development Sales Tax Trust Fund".
- 5. The moneys in the local option economic development sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund and which was collected in each city or county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city or county and the public.
- 6. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax. Such funds shall be deposited with the county treasurer of each such county or the appropriate city officer in the case of a city tax, and all expenditures of funds arising from the local option economic development sales tax trust fund shall be in accordance with this section.
- 7. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities and counties.
- 8. If any county or city abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.
 - 9. Except as modified by this section, all provisions of sections 32.085 and 32.087,

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- RSMo, shall apply to the tax imposed pursuant to this section. 62
- 63 10. (1) No revenue generated by the tax authorized in this section shall be used for 64 any retail development project, except for the redevelopment of downtown areas and 65 historic districts. Not more than twenty-five percent of the revenue generated may be used 66 annually for administrative purposes, including staff and facility costs.
 - (2) At least twenty percent of the revenue generated by the tax authorized in this section shall be used solely for projects directly related to long-term economic development preparation, including, but not limited to, the following:
 - (a) Acquisition of land;
 - (b) Installation of infrastructure for industrial or business parks;
- 72 (c) Improvement of water and wastewater treatment capacity;
- 73 (d) Extension of streets:
- 74 (e) Public facilities directly related to economic development and job creation; and
- 75 (f) Providing matching dollars for state or federal grants relating to such long-term 76 projects;
 - (3) The remaining revenue generated by the tax authorized in this section may be used for, but shall not be limited to, the following:
 - (a) Marketing;
- 80 (b) Providing grants and loans to companies for job training, equipment 81 acquisition, site development, and infrastructure;
- 82 (c) Training programs to prepare workers for advanced technologies and high skill 83 jobs;
 - Legal and accounting expenses directly associated with the economic development planning and preparation process; and
- (e) Developing value-added and export opportunities for Missouri agricultural 86 products. 87
- 11. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining 90 in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.
 - 12. (1) Any city or county imposing the tax authorized in this section shall establish an economic development tax board. The volunteer board shall receive no compensation or operating budget.
 - (2) The economic development tax board established by a city shall consist of five

98 members, to be appointed as follows:

- (a) One member shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such member shall be appointed in any manner agreed upon by the affected districts;
- (b) Three members shall be appointed by the chief elected officer of the city with the consent of the majority of the governing body of the city; and
- (c) One member shall be appointed by the governing body of the county in which the city is located.
- (3) The economic development tax board established by a county shall consist of seven members, to be appointed as follows:
- (a) One member shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such member shall be appointed in any manner agreed upon by the affected districts;
 - (b) Four members shall be appointed by the governing body of the county; and
- (c) Two members from the cities, towns, or villages within the county appointed in any manner agreed upon by the chief elected officers of the cities, towns or villages.

Of the members initially appointed, three shall be designated to serve for terms of two years, and the remaining members shall be designated to serve for a term of four years from the date of such initial appointments. Thereafter the members appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the original appointments.

- 13. The board, subject to approval of the governing body of the city or county, shall consider economic development plans, economic development projects, or designations of an economic development area, and shall hold public hearings and provide notice of any such hearings. The board shall vote on all proposed economic development plans, economic development projects, or designations of an economic development area, and amendments thereto, within thirty days following completion of the hearing on any such plan, project, or designation, and shall make recommendations to the governing body within ninety days of the hearing concerning the adoption of or amendment to economic development plans, economic development projects, or designations of an economic development area. The governing body of the city or county shall have the final determination on use and expenditure of any funds received from the tax imposed under this section.
- **14.** The board may consider and recommend using funds received from the tax imposed under this section for plans, projects, or area designations outside the boundaries

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- of the city or county imposing the tax if and only if:
- 135 (1) The city or county imposing the tax or the state receives significant economic 136 benefit from the plan, project, or area designation; and
 - (2) The board establishes an agreement with the governing bodies of all cities and counties in which the plan, project, or area designation is located detailing the authority and responsibilities of each governing body with regard to the plan, project, or area designation.
 - 15. Notwithstanding any other provision of law to the contrary, the local option economic development sales tax imposed under this section when imposed within a special taxing district, including but not limited to a tax increment financing district, neighborhood improvement district, or community improvement district, shall be excluded from the calculation of revenues available to such districts, and no revenues from any sales tax imposed under this section shall be used for the purposes of any such district unless recommended by the economic development tax board established under this section and approved by the governing body imposing the tax.
 - 16. The board and the governing body of the city or county imposing the tax shall report at least annually to the governing body of the city or county on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section and shall make such report available to the public.
 - 17. Not later than the first day of March each year the department of economic development shall submit to the joint committee on economic development a report which shall include the following information for each project using the tax authorized under this section:
 - (1) A statement of its primary economic development goals;
- 158 (2) A statement of the total economic development sales tax revenues received 159 during the immediately preceding calendar year; and
 - (3) A statement of total expenditures during the preceding calendar year in each of the following categories:
 - (a) Infrastructure improvements;
- (b) Land or buildings, or both;
- (c) Machinery and equipment;
- 165 (d) Job training investments;
- 166 (e) Direct business incentives;
- 167 **(f) Marketing**;
- 168 (g) Administration and legal expenses; and
- 169 **(h) Other expenditures.**

18. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

"Shall (insert the name of the city or county) repeal the sales tax imposed at a rate of (insert rate of percent) percent for economic development purposes?

 \square YES \square NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

- 19. If any provision of this section or section 67.1303 or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of this section or section 67.1303 which can be given effect without the invalid provision or application, and to this end the provisions of this section and section 67.1303 are declared severable.
- 67.1350. Notwithstanding the provisions of any other law to the contrary, the governing body of any third class city with a population of at least fifteen thousand but not more than seventeen thousand inhabitants which is the county seat of a county of the **second or** fourth classification which has a state university located in such city may annex areas along a road or highway up to two **and one-half** miles from the existing boundaries of the city for the purpose of promoting economic development through the refurbishing of existing structures and the construction and maintenance of infrastructure and property for the enhancement of community development of an existing airport.
- 67.1401. 1. Sections 67.1401 to 67.1571 shall be known and may be cited as the 2 "Community Improvement District Act".
 - 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 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

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- 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 unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, morals or welfare in its present condition and use; or
- 16 (b) Has been declared blighted or found to be a blighted area pursuant to Missouri law including, but not limited to, chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections 99.300 to 99.715, RSMo;
 - (4) "Board", if the district is a political subdivision, the board of directors of the district, 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;
 - (7) "Election authority", the election authority having jurisdiction over the area in which the boundaries of the district are located pursuant to chapter 115, RSMo;
 - (8) "Municipal clerk", the clerk of the municipality;
 - (9) "Municipality", any city, village, incorporated town, or county of this state, or in any unincorporated area that is located in any county with a charter form of government and with more than one million inhabitants;
 - (10) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by a district to carry out any of its powers, duties or purposes or to refund outstanding obligations;
 - (11) "Owner", for real property, the individual or individuals or entity or entities who own [the] a fee [of] interest in real property that is located within the district or their legally authorized representative; for business organizations and other entities, the owner shall be deemed to be the individual which is legally authorized to represent the entity in regard to the district;
- 39 (12) "Per capita", one head count applied to each individual, entity or group of 40 individuals or entities having fee ownership of real property within the district whether such 41 individual, entity or group owns one or more parcels of real property in the district as joint 42 tenants, tenants in common, tenants by the entirety or tenants in partnership;
- 43 (13) "Petition", a petition to establish a district as it may be amended in accordance with

- 44 the requirements of section 67.1421;
- 45 (14) "Qualified voters",
- 46 (a) For purposes of elections for approval of real property taxes:
- 47 a. Registered voters; or
- 48 b. If no registered voters reside in the district, the owners of one or more parcels of real 49 property which is to be subject to such real property taxes and is located within the district per 50 the tax records for real property of the county clerk, or the collector of revenue if the district is 51 located in a city not within a county, as of the thirtieth day prior to the date of the applicable 52 election:
 - (b) For purposes of elections for approval of business license taxes or sales taxes:
- 54 a. Registered voters; or

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- b. If no registered voters reside in the district, the owners of one or more parcels of real property located within the district per the tax records for real property of the county clerk as of the thirtieth day before the date of the applicable election; and
- (c) For purposes of the election of directors of the board, registered voters and owners of real property which is not exempt from assessment or levy of taxes by the district and which is located within the district per the tax records for real property of the county clerk, or the collector of revenue if the district is located in a city not within a county, of the thirtieth day prior to the date of the applicable election; and
- (15) "Registered voters", persons who reside within the district and who are qualified and registered to vote pursuant to chapter 115, RSMo, pursuant to the records of the election authority as of the thirtieth day prior to the date of the applicable election.
- 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 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.
 - 2. The district shall be governed by a board consisting of at least five but not more than thirty directors. Each director shall, during his or her entire term, be:
 - (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 within the district; or 10
- (b) If in a home rule city with more than one hundred fifty-one thousand five 12 hundred but fewer than one hundred fifty-one thousand six hundred inhabitants, a legally authorized representative of an owner of real property located within the district. If there are less than five owners of real property located within a district, the board may be

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comprised of up to five legally authorized representatives of any of the owners of real property located within the district; or

- (c) A registered voter residing within the district; and
- (3) Any other qualifications set forth in the petition establishing the district.
- 3. If the district is a political subdivision, the board shall be elected or appointed, as provided in the petition.
 - 4. If the board is to be elected, the procedure for election shall be as follows:
 - (1) The municipal clerk shall specify a date on which the election shall occur which date shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall not be later than the fifteenth Tuesday, after the effective date of the ordinance adopted to establish the district;
 - (2) The election shall be conducted in the same manner as provided for in section 67.1551, provided that the published notice of the election shall contain the information required by section 67.1551 for published notices, except that it shall state that the purpose of the election is for the election of directors, in lieu of the information related to taxes;
 - (3) Candidates shall pay the sum of five dollars as a filing fee and shall file not later than the second Tuesday after the effective date of the ordinance establishing the district with the municipal clerk a statement under oath that he or she possesses all of the qualifications set out in this section for a director. Thereafter, such candidate shall have his or her name placed on the ballot as a candidate for director;
 - (4) The director or directors to be elected shall be elected at large. The person receiving the most votes shall be elected to the position having the longest term; the person receiving the second highest votes shall be elected to the position having the next longest term and so forth. For any district formed prior to August 28, 2003, of the initial directors, one-half shall serve for a two-year term, one-half shall serve for a four-year term and if an odd number of directors are elected, the director receiving the least number of votes shall serve for a two-year term, until such directors, one-half shall serve for a two-year term, and one-half shall serve for the term specified by the district pursuant to subdivision (5) of this subsection, and if an odd number of directors are elected, the director receiving the least number of votes shall serve for a two-year term, until such director's successor is elected;
 - (5) Successor directors shall be elected in the same manner as the initial directors. The date of the election of successor directors shall be specified by the municipal clerk which date shall be a Tuesday and shall not be later than the date of the expiration of the stated term of the expiring director. Each successor director shall serve a term for the length specified prior to the election by the district, which term shall be at least three years and not more than four years, and shall continue until such director's successor is elected. In the event of a vacancy on the board

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51 of directors, the remaining directors shall elect an interim director to fill the vacancy for the 52 unexpired term.

- 5. If the petition provides that the board is to be appointed by the municipality, such appointments shall be made by the chief elected officer of the municipality with the consent of the governing body of the municipality. For any district formed prior to August 28, 2003, of the initial appointed directors, one-half of the directors shall be appointed to serve for a two-year term and the remaining one-half shall be appointed to serve for a four-year term until such director's successor is appointed; provided that, if there is an odd number of directors, the last person appointed shall serve a two-year term. For any district formed on or after August 28, 2003, of the initial appointed directors, one-half shall be appointed to serve for a two-year term, and one-half shall be appointed to serve for the term specified by the district for successor directors pursuant to this subsection, and if an odd number of directors are appointed, the last person appointed shall serve for a two-year term; provided that each director shall serve until such director's successor is appointed. Successor directors shall be appointed in the same manner as the initial directors and shall serve for a term of years specified by the district prior to the appointment, which term shall be at least three years and not more than four years.
- 6. If the petition states the names of the initial directors, those directors shall serve for the terms specified in the petition and successor directors shall be determined either by the above-listed election process or appointment process as provided in the petition.
- 7. Any director may be removed for cause by a two-thirds affirmative vote of the directors of the board. Written notice of the proposed removal shall be given to all directors prior to action thereon.
- 8. The board is authorized to act on behalf of the district, subject to approval of qualified voters as required in this section; except that, all official acts of the board shall be by written resolution approved by the board.
- 67.1754. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected and allocated as follows:
- (1) Fifty percent of the sales taxes collected from each county shall be deposited in the 4 metropolitan park and recreational fund to be administered by the board of directors of the district to pay costs associated with the establishment, administration, operation and maintenance of public recreational facilities, parks, and public recreational grounds associated with the district. Costs for office administration beginning in the second fiscal year of district operations may be up to but shall not exceed fifteen percent of the amount deposited pursuant to this subdivision;
 - (2) Fifty percent of the sales taxes collected from each county shall be returned to the source county for park purposes, except that forty percent of such fifty percent amount shall be

12 reserved for distribution to municipalities within the county in the form of grant revenue-sharing 13 funds. Each county in the district shall establish its own process for awarding the grant proceeds 14 to its municipalities for park purposes provided the purposes of such grants are consistent with 15 the purpose of the district. In the case of a county of the first classification with a charter form of government having a population of at least nine hundred thousand inhabitants, such grant 16 17 proceeds shall be awarded to municipalities by a municipal grant commission as described in section 67.1757; in such county, notwithstanding other provisions to the contrary, the grant 18 19 proceeds may be used to fund any recreation program or park improvement serving 20 municipal residents and for such other purposes as set forth in section 67.1757.

67.1775. 1. The governing body of a city not within a county, or any county of this state may, after voter approval [pursuant to] under this section, levy a sales tax not to exceed one-quarter of a cent in the county or city for the purpose of providing services described in section 210.861, RSMo, including counseling, family support, and temporary residential services to persons nineteen years of age or less. The question shall be submitted to the qualified voters 5 of the county or city at a county or city or state general, primary or special election upon the motion of the governing body of the county or city or upon the petition of eight percent of the qualified voters of the county or city determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county **or city** shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall County or City, solely for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families, be authorized to levy a sales tax of (not to exceed one-quarter of a cent) in the city or county [for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families]?

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[If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall be levied and collected as otherwise provided by law. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not be levied unless and until the question is again submitted to the qualified voters of the county and a majority of such voters are in favor of such a tax, and not otherwise.]

If a majority of the votes cast on the question by the qualified voters voting thereon are in

- favor of the question, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director receives notification of the local sales tax. If a question receives less than the required majority, then the governing authority of the city or county shall have no power to impose the sales tax unless and until the governing authority of the city or county has submitted another question to authorize the imposition of the sales tax authorized by this section and such question is approved by the required majority of the qualified voters voting thereon. However, in no event shall a question under this section be submitted to the voters sooner than twelve months from the date of the last question under this section.
 - 2. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.
 - 3. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special fund, which is hereby created, to be known as the "Community Children's Services Fund". The moneys in the city or county community children's services fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the fund which was collected in each city or county imposing a sales tax under this section, and the records shall be open to the inspection of officers of each city or county and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the fund during the preceding month by distributing to the city or county treasurer, or such other officer as may be designated by a city or county ordinance or order, of each city or county imposing the tax authorized by this section, the sum, as certified by the director of revenue, due the city or county.
 - 4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each city or county shall notify the director of revenue at least ninety

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- days prior to the effective date of the expiration of the sales tax authorized by this section 64 and the director of revenue may order retention in the fund, for a period of one year, of 66 two percent of the amount collected after receipt of such notice to cover possible refunds 67 or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax 68 authorized by this section in such city or county, the director of revenue shall remit the 69 70 balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount 71 refunded or any check redeemed from receipts due the city or county. 72
 - 5. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.
 - 6. All revenues generated by the tax prescribed in this section shall be deposited in the county treasury or, in a city not within a county, to the board established by law to administer such fund to the credit of a special "Community Children's Services Fund" to accomplish the purposes set out herein and in section 210.861, RSMo, and shall be used for no other purpose. Such fund shall be administered by a board of directors, established [pursuant to] under section 210.861, RSMo.
- 67.1809. 1. The regional taxicab commission established under section 67.1804 may license, supervise, and regulate any person who engages in the business of transporting passengers in commerce, wholly within the regional taxicab district established in section 67.1802, in any motor vehicle designed or used to transport not more than eight passengers, including the driver. The powers granted to the regional taxicab commission under this section shall apply to the motor vehicles described in this subsection and to the persons owning or operating those vehicles:
- 8 (1) Whether or not the vehicles are equipped with a taximeter or use a taximeter; 9 and
 - (2) Whether the vehicles are operated by a for-hire motor carrier of passengers or by a private motor carrier of passengers not for hire or compensation.
 - 2. This section shall apply, notwithstanding any provisions of this chapter or of subsection 2 of section 390.126, RSMo, to the contrary, except that the vehicles described in subsection 1 of this section, and the operators of such vehicles, shall be licensed, supervised, and regulated by the state highways and transportation commission, as provided under section 226.008, RSMo, instead of the regional taxicab commission, whenever:
- 18 **(1)** Such motor vehicles transport passengers within the district in interstate commerce, and those interstate operations are subject to the powers of the state highways

20 and transportation commission under section 226.008, RSMo;

- (2) Such motor vehicles are operated exclusively by a not-for-profit corporation or governmental entity, whose passenger transportation within the regional taxicab district is subsidized, wholly or in part, with public transit funding provided by the state highways and transportation commission, the Federal Transit Administration, or both;
- (3) Such vehicles transport one or more passengers on the public highways in a continuous journey from a place of origin within the regional taxicab district to a destination outside the district, or from a place of origin outside the district to a destination within the district, either with or without a return trip to the point of origin. Such continuous transportation of passengers between points within and without the district is subject to regulation by the state highways and transportation commission, even if the journey includes temporary stops at one or more intermediate destinations within the boundaries of the district.
- 3. The provisions of subdivision (3) of subsection 2 of this section shall not limit the powers of the regional taxicab commission under this section to license, supervise, and regulate the transportation of any passenger whose journey by motor vehicle takes place wholly within the regional taxicab district, even if transported on the same vehicle with other passengers whose transportation, both within and without the boundaries of the district, is subject to the exclusive powers of the state highways and transportation commission. A motor carrier or driver who transports passengers subject to the powers of the regional taxicab commission, under subsection 1 of this section, on the same vehicle with passengers whose transportation is subject to the powers of the state highways and transportation commission, under subsection 2 of this section, shall comply with all applicable requirements of the state highways and transportation commission and with all applicable requirements of the state highways and transportation commission.
- 4. No provision within this chapter shall be interpreted or construed as limiting the powers of the state highways and transportation commission and its enforcement personnel, the state highway patrol and its officers and personnel, or any other law enforcement officers or peace officers to enforce any safety requirements or hazardous materials regulations made applicable by law to the motor vehicles, drivers, or persons that own or operate any motor vehicles described in this section.
- 5. Every individual person, partnership, or corporation subject to licensing, regulation, and supervision by the regional taxicab commission under this section, with reference to any transportation of passengers by a motor vehicle previously authorized by a certificate or permit issued by the state highways and transportation commission under sections 390.051 or 390.061, RSMo, which certificate or permit was in active status and not

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suspended or revoked on August 27, 2005, according to the records of the state highways 56 57 and transportation commission, is hereby deemed to be licensed, permitted, and authorized by the regional taxicab commission, and the vehicles and drivers used by such motor 58 59 carriers are hereby deemed to be licensed, permitted, and authorized by the regional 60 taxicab commission to operate and engage in the transportation of passengers within the regional taxicab district, to the same extent as they formerly were licensed, permitted, and 61 authorized by the highways and transportation commission on August 27, 2005. Such 62 motor carriers, drivers, and vehicles shall be exempted from applying for any license, 63 64 certificate, permit, or other credential issued or required by the regional taxicab commission under sections 67.1800 to 67.1822, except that the regional taxicab commission 65 66 may, after December 31, 2005, require such motor carriers and drivers to apply and pay 67 the regular fees for annual renewals of such licenses, permits, certificates, or other 68 credentials under uniform requirements applicable to all motor carriers, vehicles, and 69 drivers operating within the regional taxicab district.

- 67.1850. 1. As used in this section, the following terms mean:
- 2 (1) "Community", any municipality or county as defined in this section;
- 3 (2) "County", any county [of the first classification without a charter] form of 4 government;
- 5 (3) "Geographical information system", a computerized, spatial coordinate mapping and relational database technology which:
 - (a) Captures, assembles, stores, converts, manages, analyzes, amalgamates and records, in the digital mode, all kinds and types of information and data;
 - (b) Transforms such information and data into intelligence and subsequently retrieves, presents and distributes that intelligence to a user for use in making the intelligent decisions necessary for sound management;
 - (4) "Municipality", any city [with a population of at least sixty thousand inhabitants and] located in [a] **any** county [of the first classification without a charter form of government].
 - 2. The development of geographical information systems has not been undertaken in any large-scale and useful way by private enterprise. The use of modern technology can enhance the planning and decision-making processes of communities. The development of geographical information systems is a time-consuming and expensive activity. In the interest of maintaining community governments open and accessible to the public, information gathered by communities for use in a geographical information system, unless properly made a closed record, should be available to the public. However, access to the information in a way by which a person could render the investment of the public in a geographical information system a special benefit to that person, and not to the public, should not be permitted.

- 3. Any community as defined in this section may create a geographical information system for the community. The scope of the geographical information system shall be determined by the governing body of the community. The method of creation, maintenance, use and distribution of the geographical information system shall be determined by the governing body of the community. A community shall not mandate the use of this system or allocate the costs of the system to nonusers.
- 4. The information collected or assimilated by a community for use in a geographical information system shall not be withheld from the public, unless otherwise properly made a closed record of the community as provided by section 610.021, RSMo. The information collected or assimilated by a community for use in a geographical information system need not be disclosed in a form which may be read or manipulated by computer, absent a license agreement between the community and the person requesting the information.
- 5. Information collected or assimilated by a community for use in a geographical information system and disclosed in any form, other than in a form which may be read or manipulated by computer, shall be provided for a reasonable fee, as established by section 610.026, RSMo. A community maintaining a geographical information system shall make maps and other products of the system available to the public. The cost of the map or other product shall not exceed a reasonable fee representing the cost to the community of time, equipment and personnel in the production of the map or other product. A community may license the use of a geographical information system. The total cost of licensing a geographical information system may not exceed the cost, as established by section 610.026, RSMo, of the:
- (1) Cost to the community of time, equipment and personnel in the production of the information in a geographical information system or the production of the geographical information system; and
- (2) Cost to the community of the creation, purchase, or other acquisition of the information in a geographical information system or of the geographical information system.
- 6. The provisions of this section shall not hinder the daily or routine collection of data from the geographical information system by real estate brokers and agents, title collectors, developers, surveyors, utility companies, banks, news media or mortgage companies, nor shall the provisions allow for the charging of fees for the collection of such data exceeding that allowed pursuant to section 610.026, RSMo. The provisions of this section, however, shall allow a community maintaining a geographical information system to license and establish costs for the use of the system's computer program and computer software, and may also establish costs for the use of computer programs and computer software that provide access to information aggregated with geographic information system information.
 - 7. A community distributing information used in a geographical information system or

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distributing a geographical information system shall not be liable for any damages which may arise from any error which may exist in the information or the geographical information system.

67.2555. Any expenditure of more than five thousand dollars made by the county executive of a county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants must be competitively bid.

71.012. 1. Notwithstanding the provisions of sections 71.015 and 71.860 to 71.920, the governing body of any city, town or village may annex unincorporated areas which are contiguous and compact to the existing corporate limits of the city, town or village pursuant to this section. The term "contiguous and compact" does not include a situation whereby the 4 unincorporated area proposed to be annexed is contiguous to the annexing city, town or village only by a railroad line, trail, pipeline or other strip of real property less than one-quarter mile in width within the city, town or village so that the boundaries of the city, town or village after annexation would leave unincorporated areas between the annexed area and the prior boundaries of the city, town or village connected only by such railroad line, trail, pipeline or other such strip of real property. The term "contiguous and compact" does not prohibit voluntary annexations 10 pursuant to this section merely because such voluntary annexation would create an island of 11 12 unincorporated area within the city, town or village, so long as the owners of the unincorporated 13 island were also given the opportunity to voluntarily annex into the city, town or village. Notwithstanding the provisions of this section, the governing body of any city, town or village in any county of the third classification which borders a county of the fourth classification, a 15 county of the second classification and Mississippi River may annex areas along a road or 16 17 highway up to two miles from existing boundaries of the city, town or village or the governing 18 body in any city, town or village in any county of the third classification without a township form 19 of government with a population of at least twenty-four thousand inhabitants but not more than 20 thirty thousand inhabitants and such county contains a state correctional center may voluntarily 21 annex such correctional center pursuant to the provisions of this section if the correctional center 22 is along a road or highway within two miles from the existing boundaries of the city, town or 23 village.

2. (1) When a verified petition, requesting annexation and signed by the owners of all fee interests of record in all tracts of real property located within the area proposed to be annexed, or a request for annexation signed under the authority of the governing body of any common interest community and approved by a majority vote of unit owners located within the area proposed to be annexed is presented to the governing body of the city, town or village, the governing body shall hold a public hearing concerning the matter not less than fourteen nor more than sixty days after the petition is received, and the hearing shall be held not less than seven days after notice of the hearing is published in a newspaper of general circulation qualified to

- publish legal matters and located within the boundary of the petitioned city, town or village. If no such newspaper exists within the boundary of such city, town or village, then the notice shall be published in the qualified newspaper nearest the petitioned city, town or village. For the purposes of this subdivision, the term "common-interest community" shall mean a condominium as said term is used in chapter 448, RSMo, or a common-interest community, a cooperative, or a planned community.
 - (a) A "common-interest community" shall be defined as real property with respect to which a person, by virtue of such person's ownership of a unit, is obliged to pay for real property taxes, insurance premiums, maintenance or improvement of other real property described in a declaration. "Ownership of a unit" does not include a leasehold interest of less than twenty years in a unit, including renewal options;
 - (b) A "cooperative" shall be defined as a common-interest community in which the real property is owned by an association, each of whose members is entitled by virtue of such member's ownership interest in the association to exclusive possession of a unit;
 - (c) A "planned community" a common-interest community that is not a condominium or a cooperative. A condominium or cooperative may be part of a planned community.
 - (2) At the public hearing any interested person, corporation or political subdivision may present evidence regarding the proposed annexation. If, after holding the hearing, the governing body of the city, town or village determines that the annexation is reasonable and necessary to the proper development of the city, town or village, and the city, town or village has the ability to furnish normal municipal services to the area to be annexed within a reasonable time, it may, subject to the provisions of subdivision (3) of this subsection, annex the territory by ordinance without further action.
 - (3) If a written objection to the proposed annexation is filed with the governing body of the city, town or village not later than fourteen days after the public hearing by at least [two] **five** percent of the qualified voters of the city, town or village, or two qualified voters of the area sought to be annexed if the same contains two qualified voters, the provisions of sections 71.015 and 71.860 to 71.920, shall be followed.
 - 3. If no objection is filed, the city, town or village shall extend its limits by ordinance to include such territory, specifying with accuracy the new boundary lines to which the city's, town's or village's limits are extended. Upon duly enacting such annexation ordinance, the city, town or village shall cause three certified copies of the same to be filed with the clerk of the county wherein the city, town or village is located, and one certified copy to be filed with the election authority, if different from the clerk of the county which has jurisdiction over the area being annexed, whereupon the annexation shall be complete and final and thereafter all courts of this state shall take judicial notice of the limits of that city, town or village as so extended.

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- 71.794. A special business district may be established, enlarged or decreased in area as provided herein in the following manner:
- 3 (1) Upon petition by one or more owners of real property on which is paid the ad 4 valorem real property taxes within the proposed district, the governing body of the city may 5 adopt a resolution of intention to establish, enlarge or decrease in area a special business district.
- 6 The resolution shall contain the following information:
 - (a) Description of the boundaries of the proposed area;
- 8 (b) The time and place of a hearing to be held by the governing body considering 9 establishment of the district:
- 10 (c) The proposed uses to which the additional revenue shall be put and the initial tax rate to be levied.
 - (2) Whenever a hearing is held as provided hereunder, the governing body of the city shall publish notice of the hearing on two separate occasions in at least one newspaper of general circulation not more than fifteen days nor less than ten days before the hearing; and shall mail a notice by [registered or certified] United States mail [with a return receipt attached] of the hearing to all owners of record of real property and licensed businesses located in the proposed district; and shall hear all protests and receive evidence for or against the proposed action; rule upon all protests which determination shall be final; and continue the hearing from time to time.
 - (3) If the governing body decides to change the boundaries of the proposed area, the hearing shall be continued to a time at least fifteen days after the decision. Notice shall be given in at least one newspaper of general circulation at least ten days prior to the time of said hearing showing the boundary amendments.
 - (4) If the governing body following the hearing decides to establish the proposed district, it shall adopt an ordinance to that effect. The ordinance shall contain the following:
- 25 (a) The number, date and time of the resolution of intention pursuant to which it was 26 adopted;
 - (b) The time and place the hearing was held concerning the formation of the area;
 - (c) The description of the boundaries of the district;
 - (d) A statement that the property in the area established by the ordinance shall be subject to the provisions of additional tax as provided herein;
- 31 (e) The initial rate of levy to be imposed upon the property lying within the boundaries 32 of the district:
 - (f) A statement that a special business district has been established;
 - (g) The uses to which the additional revenue shall be put;
- 35 (h) In any city with a population of less than three hundred fifty thousand, the creation of an advisory board or commission and enumeration of its duties and responsibilities;

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(i) In any city with a population of three hundred fifty thousand or more, provisions for a board of commissioners to administer the special business district, which board shall consist of seven members who shall be appointed by the mayor with the advice and consent of the governing body of the city. Five members shall be owners of real property within the district or their representatives and two members shall be renters of real property within the district or their representatives. The terms of the members shall be structured so that not more than two members' terms shall expire in any one year. Subject to the foregoing, the governing body of the city shall provide in such ordinance for the method of appointment, the qualifications, and terms of the members.

79.600. Notwithstanding the annexation provisions of chapter 71, RSMo, if the governing body of a city of the fourth classification with more than seven thousand five hundred but fewer than seven thousand six hundred eighty inhabitants and located in any county with a charter form of government and with more than one million inhabitants finds it is in the public interest that a parcel of land located in an unincorporated area of said county, which is proposed for use as a trash and recyclable material transfer facility or recyclable material reclamation facility, should be located in the city for purposes of ensuring that there is more local legislative consideration, building inspections, and monitoring of ongoing operations, the city may annex such parcel, provided that the city 10 obtains the written consent of all the property owners located within the unincorporated area of such parcel. Further, both such city and county shall adopt reciprocal ordinances 12 authorizing the annexation of such parcel by the city. Notwithstanding the provisions of section 71.012, RSMo, the subject parcel shall be considered contiguous and compact with the city if it is located within two miles of the city by means of railroad line owned property.

- 82.291. 1. For purposes of this section, "derelict vehicle" means any motor vehicle or trailer that was originally designed or manufactured to transport persons or property on a public highway, road, or street and that is junked, scrapped, dismantled, disassembled, or in a condition otherwise harmful to the public health, welfare, peace, and safety.
- 2. The owner of any property located in any home rule city with more than twenty-six thousand two hundred but less than twenty-six thousand three hundred inhabitants, except any property subclassed as agricultural and horticultural property pursuant to section 4(b), article X, of the Constitution of Missouri or any property containing any licensed vehicle service or repair facility, who permits derelict vehicles or substantial parts of derelict vehicles to remain on the property other than inside a fully enclosed permanent structure designed and constructed for vehicle storage shall be liable for the removal of the vehicles or the parts if they are declared to 12 be a public nuisance.

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- 13 3. To declare derelict vehicles or parts of derelict vehicles to be a public nuisance, the 14 governing body of the city shall give a hearing upon ten days' notice, either personally or by United States mail to the owner or agent, or by posting a notice of the hearing on the property. 15 16 At the hearing, the governing body may declare the vehicles or the parts to be public nuisances, and may order the nuisance to be removed within five business days. If the nuisance is not 17 18 removed within the five days, the governing body or the designated city official shall have the nuisance removed and shall certify the costs of the removal to the city clerk or the equivalent official, who shall cause a special tax bill for the removal to be prepared against the property and 20 21 collected by the collector with other taxes assessed on the property, and to be assessed any 22 interest and penalties for delinquency as other delinquent tax bills are assessed as permitted by 23 law.
 - 4. The provisions of this section shall terminate on August 28, [2004] **2010**.

82.301. As used in sections 82.301 to 82.305, the following terms mean:

- (1) "Local code violation", a violation under the provisions of a local code of general ordinances of any home rule city with more than four hundred thousand inhabitants and located in more than one county which regulates fire prevention, animal control, noise control, property maintenance, building construction, health and sanitation, and nuisances;
- 7 (2) "Neighborhood organization", an organization defined in section 32.105, 8 RSMo;
 - (3) "Nuisance", within the boundaries of the community represented by the neighborhood organization, an act or condition knowingly created, performed, or maintained on private property that constitutes a local code violation and that:
 - (a) Significantly affects the other residents of the neighborhood;
- 13 **(b) Diminishes the value of the neighboring property; and**
- 14 (c) Is injurious to public health, safety, or welfare of neighboring residents or obstructs the reasonable use of other property in the neighborhood.
 - 82.302. Sections 82.301 to 82.303 apply to a nuisance located within the boundaries of any home rule city with more than four hundred thousand inhabitants and located in more than one county.
- 82.303. 1. A neighborhood organization representing persons aggrieved by a local code violation may seek injunctive and other equitable relief in the circuit court for abatement of a nuisance upon showing:
 - (1) The notice requirements of this subsection have been satisfied; and
- 5 (2) The nuisance exists and has not been abated.
- 6 **2.** An action under this section shall not be brought:

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- (1) Until sixty days after the neighborhood organization sends notice of the violation and of the neighborhood organization's intent to bring an action under this section, by certified mail, return receipt requested, to the appropriate municipal code enforcement agency;
- (2) If the appropriate municipal code enforcement agency has filed an action for equitable relief from the nuisance;
- (3) Until sixty days after the neighborhood organization sends notice by first class prepaid postage certified mail to the tenant, if any, and the property owner of record that a nuisance exists and that legal action may be taken if the nuisance is not abated. If the 16 notice sent by certified mail is returned unclaimed or refused, designated by the post office to be undeliverable, or signed for by a person other than the addressee, then adequate and sufficient notice may be given to the tenant, if any, and the property owner of record by sending a copy of the notice by regular mail and posting a copy of notice on the property where the nuisance allegedly is occurring. The notice shall specify:
 - (a) The nature of the alleged nuisance;
 - (b) The date and time of day the nuisance was first discovered;
- 23 (c) The location on the property where the nuisance is allegedly occurring; and
- 24 (d) The relief sought in the action.
 - 3. In filing a suit under this section, an officer of the neighborhood organization shall certify to the court:
 - (1) That the neighborhood organization has taken the required steps to satisfy the notice requirements under this subsection; and
 - (2) That each condition precedent to the filing of the action under this section has been met.
 - 4. An action shall not be brought against an owner of residential rental property unless, prior to giving notice under this section, a notice of violation relating to the nuisance first has been issued by an appropriate municipal code enforcement agency and remains outstanding after a period of forty-five days.
 - 5. (1) If a violation notice issued by an appropriate municipal code enforcement agency is an essential element of the municipal enforcement action, a copy of the notice signed by an official of the appropriate municipal code enforcement agency shall be prima facie evidence of the facts contained in the notice.
 - (2) A notice of abatement issued by the appropriate municipal code enforcement agency in regard to the violation notice shall be prima facie evidence that the plaintiff is not entitled to the relief requested.
 - 6. A proceeding under this section shall:

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- 43 (1) Be heard at the earliest practicable date; and
- 44 (2) Be expedited in every way.
 - 82.305. 1. Subject to subsection 2 of this section, sections 82.301 to 82.303 shall not 2 be construed as to abrogate any equitable or legal right or remedy otherwise available 3 under the law to abate a nuisance.
 - 2. Sections 82.301 to 82.303 shall not be construed as to grant standing for an action:
 - (1) Challenging any zoning application or approval;
 - 7 (2) In which the alleged nuisance consists of an interior physical defect of a 8 property; or
 - (3) Involving any violation of municipal alcoholic beverages law.
- 82.1025. 1. In any county of the first classification with a charter form of government and a population greater than nine hundred thousand, in any county of the first classification 3 with more than one hundred ninety-eight thousand but fewer than one hundred ninetynine thousand two hundred inhabitants, in any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight 5 hundred inhabitants, in any county of the first classification with more than ninety-three 6 thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants, in any home rule city with more than one hundred fifty-one thousand five hundred but 8 fewer than one hundred fifty-one thousand six hundred inhabitants, in any city not within a county and in any city with at least three hundred fifty thousand inhabitants which is located 10 11 in more than one county, a parcel of property is a nuisance, if such property adversely affects the 12 property values of a neighborhood because the owner of such property allows the property to be in a deteriorated condition, due to neglect, violation of a county or municipal building code or 13 standard, abandonment, failure to repair after a fire, flood or some other damage to the property 14 15 or because the owner or resident of the property allows clutter on the property such as abandoned automobiles, appliances or similar objects. Any property owner, who owns property within a 16 17 reasonable distance to a parcel of property which is alleged to be a nuisance may bring a nuisance action against the offending property owner for the amount of damage created by such property 18 19 to the value of the petitioner's property and court costs, provided that the owner of the property 20 which is alleged to be a nuisance has received notification of the alleged nuisance and has had 21 a reasonable opportunity, not to exceed forty-five days, to correct the alleged nuisance. This 22 section is not intended to abrogate, and shall not be construed as abrogating, any remedy 23 available under the common law of private nuisance.
 - 2. A nuisance action for injunctive relief may be brought by a neighborhood organization, as defined in section 32.105, RSMo, representing any person or persons who

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26 could maintain a nuisance action under this section or under the common law of private 27 nuisance.

94.270. 1. The mayor and board of aldermen shall have power and authority to regulate and to license and to levy and collect a license tax on auctioneers, druggists, hawkers, peddlers, banks, brokers, pawnbrokers, merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns, hotels, public boardinghouses, billiard and pool tables and other tables, 4 bowling alleys, lumber dealers, real estate agents, loan companies, loan agents, public buildings, public halls, opera houses, concerts, photographers, bill posters, artists, agents, porters, public 7 lecturers, public meetings, circuses and shows, for parades and exhibitions, moving picture shows, horse or cattle dealers, patent right dealers, stockyards, inspectors, gaugers, mercantile 8 9 agents, gas companies, insurance companies, insurance agents, express companies, and express 10 agents, telegraph companies, light, power and water companies, telephone companies, 11 manufacturing and other corporations or institutions, automobile agencies, and dealers, public garages, automobile repair shops or both combined, dealers in automobile accessories, gasoline 13 filling stations, soft drink stands, ice cream stands, ice cream and soft drink stands combined, soda fountains, street railroad cars, omnibuses, drays, transfer and all other vehicles, traveling 14 and auction stores, plumbers, and all other business, trades and avocations whatsoever, and fix 15 16 the rate of carriage of persons, drayage and cartage of property; and to license, tax, regulate and 17 suppress ordinaries, money brokers, money changers, intelligence and employment offices and 18 agencies, public masquerades, balls, street exhibitions, dance houses, fortune tellers, pistol 19 galleries, corn doctors, private venereal hospitals, museums, menageries, equestrian 20 performances, horoscopic views, telescopic views, lung testers, muscle developers, magnifying 21 glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables, theatrical or other 22 exhibitions, boxing and sparring exhibitions, shows and amusements, tippling houses, and sales 23 of unclaimed goods by express companies or common carriers, auto wrecking shops and junk 24 dealers; to license, tax and regulate hackmen, draymen, omnibus drivers, porters and all others 25 pursuing like occupations, with or without vehicles, and to prescribe their compensation; and to regulate, license and restrain runners for steamboats, cars, and public houses; and to license 27 ferries, and to regulate the same and the landing thereof within the limits of the city, and to license and tax auto liveries, auto drays and jitneys. 28

2. Notwithstanding any other law to the contrary, no city of the fourth classification with more than eight hundred but less than nine hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of twenty-seven dollars per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitations of this subsection shall be

35 automatically reduced to comply with this subsection.

- 3. Notwithstanding any other law to the contrary, no city of the fourth classification with more than four thousand one hundred but less than four thousand two hundred inhabitants and located in any county with a charter form of government and with more than one million inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of thirteen dollars and fifty cents per room per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitations of this subsection shall be automatically reduced to comply with this subsection.
- 4. Notwithstanding any other law to the contrary, on or after January 1, 2006, no city of the fourth classification with more than fifty-one thousand three hundred and eighty but less than fifty-one thousand four hundred inhabitants and located in any county with a charter form of government and with more than two hundred eighty thousand but less than two hundred eighty-five thousand shall levy or collect a license fee on hotels or motels in an amount in excess of one thousand dollars per year. No hotel or motel in such city shall be required to pay a license fee in excess of such amount, and any license fee in such city that exceeds the limitation of this subsection shall be automatically reduced to comply with this subsection.
- 5. Any city under subsection 4 of this section may increase a hotel and motel license tax by five percent per year but the total tax levied under this section shall not exceed one-eighth of one percent of such hotels' or motels' gross revenue.
- 6. Any city under subsections 1, 2, and 3 of this section may increase a hotel and motel license tax by five percent per year but the total tax levied under this section shall not exceed the greater of:
 - (1) One-eighth of one percent of such hotels' or motels' gross revenue; or
 - (2) The business license tax rate for such hotel or motel on May 1, 2005.
- 7. The provisions of subsection 6 of this section shall not apply to any tax levied by a city when the revenue from such tax is restricted for use to a project from which bonds are outstanding as of May 1, 2005.
- 94.700. The following words, as used in sections 94.700 to 94.755, shall have the following meaning unless a different meaning clearly appears from the context:
- 3 (1) "City" shall mean any incorporated city, town, or village in the state of Missouri with 4 a population of [two] **one** hundred or more, but the term "city" does not include any city not 5 within a county or any city of over four hundred thousand inhabitants wholly or partially within 6 a first class county;
- (2) "City transit authority" shall mean a commission or board created by city charter provision or by ordinance of a city, and which operates a public mass transportation system;

- 9 (3) "City utilities board" shall mean a board or commission created by city charter 10 provision or by ordinance of a city, which controls and operates city-owned utilities including 11 a public mass transportation system;
 - (4) "Director of revenue" shall mean the director of revenue of the state of Missouri;
 - (5) "Interstate transportation authority" shall mean any political subdivision created by compact between this state and another state, which is a body corporate and politic and a political subdivision of both contracting states, and which operates a public mass transportation system;
 - (6) "Interstate transportation district" shall mean that geographical area set forth and defined in the particular compact between this state and another state;
 - (7) "Person" shall mean an individual, corporation, partnership, or other entity;
 - (8) "Public mass transportation system" shall mean a transportation system or systems owned and operated by an interstate transportation authority, a municipality, a city transit authority, or a city utilities board, employing motor buses, rails or any other means of conveyance, by whatsoever type or power, operated for public use in the conveyance of persons, mainly providing local transportation service within an interstate transportation district or municipality;
 - (9) "Transportation purposes" shall mean financial support of a "public mass transportation system"; the construction, reconstruction, repair and maintenance of streets, roads and bridges within a municipality; the construction, reconstruction, repair and maintenance of airports owned and operated by municipalities; the acquisition of lands and rights-of-way for streets, roads, bridges and airports; and planning and feasibility studies for streets, roads, bridges, and airports. "Bridges" shall include bridges connecting a municipality with another municipality either within or without the state, with an unincorporated area of the state, or with another state or an unincorporated area thereof.
- 94.837. 1. The governing body of any city of the fourth classification with more than two thousand five hundred but fewer than two thousand six hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants, the governing body of any special charter city with more than nine hundred fifty but fewer than one thousand fifty inhabitants, and the governing body of any city of the fourth classification with more than one thousand two hundred but fewer than one thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than four thousand three hundred but fewer than four thousand four hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per

13	night, except that such tax shall not become effective unless the governing body of the city
14	submits to the voters of the city at a state general or primary election a proposal to
15	authorize the governing body of the city to impose a tax under this section. The tax
16	authorized in this section shall be in addition to the charge for the sleeping room and all
17	other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for
18	the promotion of tourism. Such tax shall be stated separately from all other charges and
19	taxes.
20	2. The ballot of submission for the tax authorized in this section shall be in

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall	(insert the name of the city) impose a tax on the charges	
for all sleeping rooms paid	by the transient guests of hotels and motels situated in	
(name of c	city) at a rate of (insert rate of percent) percent for the	
sole purpose of promoting tourism?		

 \square YES \square NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

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

- (1) "Food", all articles commonly used for food or drink, including alcoholic beverages, the provisions of chapter 311, RSMo, notwithstanding;
- (2) "Food establishment", any café, cafeteria, lunchroom, or restaurant which sells food at retail;
- (3) "Municipality", any village with more than two hundred but less than three hundred inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand five hundred but less than twelve thousand six hundred inhabitants;
 - (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel

11 or motel for thirty-one days or less during any calendar quarter.

- 2. The governing body of any municipality may impose, by order or ordinance:
- (1) A tax, not to exceed six percent per room per night, on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the municipality or a portion thereof; and
- (2) A tax, not to exceed two percent, on the gross receipts derived from the retail sales of food by every person operating a food establishment in the municipality.

The taxes shall be imposed solely for the purpose of funding the construction, maintenance, and operation of capital improvements. The order or ordinance shall not become effective unless the governing body of the municipality submits to the voters of the municipality at a state general or primary election a proposal to authorize the governing body of the municipality to impose taxes under this section. The taxes authorized in this section shall be in addition to the charge for the sleeping room, the retail sales of food at a food establishment, and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

3. The ballot of submission for the taxes authorized in this section shall be in substantially the following form:

Shall (insert the name of the municipality) impose a tax on the charges for all retail sales of food at a food establishment situated in (name of municipality) at a rate of (insert rate of percent) percent, and for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of municipality) at a rate of (insert rate of percent) percent, solely for the purpose of funding the construction, maintenance, and operation of capital improvements?

 \square YES \square NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the taxes shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the taxes shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. Any tax on the retail sales of food imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087, RSMo, and any transient guest tax imposed under this section shall be administered, collected,

enforced, and operated by the municipality imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. Once the initial bonds, if any, have been satisfied, then the governing body of any municipality that has adopted the taxes authorized in this section may submit the question of repeal of the taxes to the voters on any date available for elections for the municipality. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the municipality) repeal the taxes imposed at the rates of (insert rate of percent) and (insert rate of percent) percent for the purpose of funding the construction, maintenance, and operation of capital improvements?

 \Box YES \Box NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body of any municipality that has adopted the taxes authorized in this section receives a petition, signed by ten percent of the registered voters of the municipality voting in the last gubernatorial election, calling for an election to repeal the taxes imposed under this section, the governing body shall submit to the voters of the municipality a proposal to repeal the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

99.1080. Sections 99.1080 to 99.1092 shall be known and may be cited as the "Downtown Revitalization Preservation Program".

99.1082. As used in sections 99.1080 to 99.1092, unless the context clearly requires

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otherwise, the following terms shall mean:

- (1) "Baseline year", the calendar year prior to the adoption of an ordinance by the municipality approving a redevelopment project; provided, however, if local sales tax revenues or state sales tax revenues, from businesses other than any out-of-state business or businesses locating in the redevelopment project area, decrease in the redevelopment project area in the year following the year in which the ordinance approving a redevelopment project is approved by a municipality, the baseline year may, at the option of the municipality approving the redevelopment project, be the year following the year of the adoption of the ordinance approving the redevelopment project. redevelopment project area is located within a county for which public and individual assistance has been requested by the governor under Section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121 et seq., for an emergency proclaimed by the governor under section 44.100, RSMo, due to a natural disaster of major proportions and the redevelopment project area is a central business district that sustained severe damage as a result of such natural disaster, as determined by the state emergency management agency, the baseline year may, at the option of the municipality approving the redevelopment project, be the calendar year in which the natural disaster occurred or the year following the year in which the natural disaster occurred, provided that the municipality adopts an ordinance approving the redevelopment project within one year after the occurrence of the natural disaster;
- (2) "Blighted area", an area which, by reason of the predominance of defective or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, morals, or welfare in its present condition and use;
- (3) "Central business district", the area at or near the historic core that is locally known as the "downtown" of a municipality that has a median household income of sixty-two thousand dollars or less, according to the last decennial census. In addition, at least fifty percent of existing buildings in this area will have been built in excess of thirty-five years prior or vacant lots that had prior structures built in excess of thirty-five years prior to the adoption of the ordinance approving the redevelopment plan. The historical land use emphasis of a central business district prior to redevelopment will have been a mixed use of business, commercial, financial, transportation, government, and multifamily residential uses;

- (4) "Conservation area", any improved area within the boundaries of a redevelopment area located within the territorial limits of a municipality in which fifty percent or more of the structures in the area have an age of thirty-five years or more, and such an area is not yet a blighted area but is detrimental to the public health, safety, morals, or welfare and may become a blighted area because of any one or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of community planning;
- (5) "Gambling establishment", an excursion gambling boat as defined in section 313.800, RSMo, and any related business facility including any real property improvements which are directly and solely related to such business facility, whose sole purpose is to provide goods or services to an excursion gambling boat and whose majority ownership interest is held by a person licensed to conduct gambling games on an excursion gambling boat or licensed to operate an excursion gambling boat as provided in sections 313.800 to 313.850, RSMo;
- (6) "Local sales tax increment", at least fifty percent of the local sales tax revenue from taxes that are imposed by a municipality and its county, and that are generated by economic activities within a redevelopment area over the amount of such taxes generated by economic activities within such a redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area while financing under sections 99.1080 to 99.1092 remains in effect, but excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels, licenses, fees, or special assessments; provided however, the governing body of any county may, by resolution, exclude any portion of any county-wide sales tax of such county. For redevelopment projects or redevelopment plans approved after August 28, 2005, if a retail establishment relocates within one year from one facility within the same county and the governing body of the municipality finds that the retail establishment is a direct beneficiary of tax increment financing, then for the purposes of this subdivision, the economic activity taxes generated by the retail establishment shall equal the total additional revenues from economic activity taxes that are imposed by a municipality or other taxing district over the amount of economic activity taxes generated by the retail establishment in the calendar year prior to its relocation to the redevelopment area;
- (7) "Local sales tax revenue", city sales tax revenues received under sections 94.500 to 94.550, RSMo, and county sales tax revenues received under sections 67.500 to 67.594,

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- (8) "Major initiative", a development project within a central business district 76 which promotes tourism, cultural activities, arts, entertainment, education, research, arenas, multipurpose facilities, libraries, ports, mass transit, museums, economic development, or conventions for the municipality, and where the capital investment within the redevelopment project area is:
 - (a) At least five million dollars for a project area within a city having a population of one hundred thousand to one hundred ninety nine thousand nine hundred and ninetynine inhabitants;
 - (b) At least one million dollars for a project area within a city having a population of fifty thousand to ninety-nine thousand nine hundred and ninety-nine inhabitants;
 - (c) At least five hundred thousand dollars for a project area within a city having a population of ten thousand to forty-nine thousand nine hundred and ninety-nine inhabitants; or
 - (d) At least two hundred fifty thousand dollars for a project area within a city having a population of one to nine thousand nine hundred and ninety-nine inhabitants;
 - (9) "Municipality", any city or county of this state having fewer than two hundred thousand inhabitants;
 - (10) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by the municipality or authority, or other public entity authorized to issue such obligations under sections 99.1080 to 99.1092 to carry out a redevelopment project or to refund outstanding obligations;
 - **(11)** "Ordinance", an ordinance enacted by the governing body of any municipality;
 - (12) "Redevelopment area", an area designated by a municipality in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as a blighted area or a conservation area, which area shall have the following characteristics:
 - (a) It can be renovated through one or more redevelopment projects;
 - (b) It is located in the central business district;
- 104 (c) The redevelopment area shall not exceed ten percent of the entire geographic 105 area of the municipality.
- 107 Subject to the limitation set forth in this subdivision, the redevelopment area can be 108 enlarged or modified as provided in section 99.1088;
- 109 (13) "Redevelopment plan", the comprehensive program of a municipality to

- reduce or eliminate those conditions which qualify a redevelopment area as a blighted area or a conservation area, and to thereby enhance the tax bases of the taxing districts which extend into the redevelopment area through the reimbursement, payment, or other financing of redevelopment project costs in accordance with sections 99.1080 to 99.1092 and through application for and administration of downtown revitalization preservation program financing under sections 99.1080 to 99.1092;
 - (14) "Redevelopment project", any redevelopment project within a redevelopment area which constitutes a major initiative in furtherance of the objectives of the redevelopment plan, and any such redevelopment project shall include a legal description of the area selected for such redevelopment project;
 - (15) "Redevelopment project area", the area located within a redevelopment area selected for a redevelopment project;
 - (16) "Redevelopment project costs", include such costs to the redevelopment plan or a redevelopment project, as applicable, which are expended on public property, buildings, or rights-of-ways for public purposes to provide infrastructure to support a redevelopment project, including facades. Such costs shall only be allowed as an initial expense which, to be recoverable, must be included in the costs of a redevelopment plan or redevelopment project, except in circumstances of plan amendments approved by the department of economic development. Such infrastructure costs include, but are not limited to, the following:
 - (a) Costs of studies, appraisals, surveys, plans, and specifications;
 - (b) Professional service costs, including, but not limited to, architectural, engineering, legal, marketing, financial, planning, or special services;
 - (c) Property assembly costs, including, but not limited to, acquisition of land and other property, real or personal, or rights or interests therein, demolition of buildings, and the clearing and grading of land;
 - (d) Costs of rehabilitation, reconstruction, repair, or remodeling of existing public buildings and fixtures;
 - (e) Costs of construction of public works or improvements;
 - (f) Financing costs, including, but not limited to, all necessary expenses related to the issuance of obligations issued to finance all or any portion of the infrastructure costs of one or more redevelopment projects, and which may include capitalized interest on any such obligations and reasonable reserves related to any such obligations;
 - (g) All or a portion of a taxing district's capital costs resulting from any redevelopment project necessarily incurred or to be incurred in furtherance of the objectives of the redevelopment plan, to the extent the municipality by written agreement

146 accepts and approves such infrastructure costs;

- (h) Payments to taxing districts on a pro rata basis to partially reimburse taxes diverted by approval of a redevelopment project when all debt is retired;
- (i) State government costs, including, but not limited to, the reasonable costs incurred by the department of economic development and the department of revenue in evaluating an application for and administering downtown revitalization preservation financing for a redevelopment project;
- (17) "State sales tax increment", up to one-half of the incremental increase in the state sales tax revenue in the redevelopment project area provided the local taxing jurisdictions commit one-half of their local sales tax to paying for redevelopment project costs. The incremental increase shall be the amount by which the state sales tax revenue generated at the facility or within the redevelopment project area exceeds the state sales tax revenue generated at the facility or within the redevelopment project area in the baseline year. For redevelopment projects or redevelopment plans approved after August 28, 2005, if a retail establishment relocates within one year from one facility to another facility within the same county and the governing body of the municipality finds that the retail establishment is a direct beneficiary of tax increment financing, then for the purposes of this subdivision, the economic activity taxes generated by the retail establishment shall equal the total additional revenues from economic activity taxes that are imposed by a municipality or other taxing district over the amount of economic activity taxes generated by the retail establishment in the calendar year prior to the relocation to the redevelopment area;
- (18) "State sales tax revenues", the general revenue portion of state sales tax revenues received under section 144.020, RSMo, excluding sales taxes that are constitutionally dedicated, taxes deposited to the school district trust fund in accordance with section 144.701, RSMo, sales and use taxes on motor vehicles, trailers, boats and outboard motors and future sales taxes earmarked by law;
- **(19) "Taxing districts", any political subdivision of this state having the power to levy taxes**;
- 175 (20) "Taxing district's capital costs", those costs of taxing districts for capital 176 improvements that are found by the municipal governing bodies to be necessary and to 177 directly result from a redevelopment project.
 - 99.1086. 1. A redevelopment plan shall set forth in writing a general description of the program to be undertaken to accomplish the redevelopment projects and related objectives and shall include, but need not be limited to:
 - 4 (1) The name, street and mailing address, and phone number of the mayor or chief

- 5 executive officer of the municipality;
 - (2) The street address of the redevelopment site;
- 7 (3) The estimated redevelopment project costs;
- 8 (4) The anticipated sources of funds to pay such redevelopment project costs;
- 9 (5) Evidence of the commitments to finance such redevelopment project costs;
- **(6)** The anticipated type and term of the sources of funds to pay such 11 redevelopment project costs;
 - (7) The anticipated type and terms of the obligations to be issued;
- 13 (8) The general land uses to apply in the redevelopment area;
 - (9) A list of other community and economic benefits to result from the project;
 - (10) A list of all other public investments made or to be made by this state or units of local government to support infrastructure or other needs generated by the project for which the funding under sections 99.1080 to 99.1092 is being sought;
 - (11) A certification by the chief officer of the applicant as to the accuracy of the redevelopment plan;
 - (12) A study analyzing the revenues that are being displaced as a result of the project that otherwise would have occurred in the market area. The department of economic development shall have discretion to exempt smaller projects from this requirement;
 - (13) An economic feasibility analysis including a pro forma financial statement indicating the return on investment that may be expected without public assistance. The financial statement shall detail any assumptions made including a pro forma statement analysis that demonstrates the amount of assistance required to bring the return into a range deemed attractive to private investors. That amount shall not exceed the estimated reimbursable project costs.
 - 2. The redevelopment plan may be adopted by a municipality in reliance on findings that a reasonable person would believe:
 - (1) The redevelopment area on the whole is a blighted area or a conservation area as determined by an independent third party. Such a finding shall include, but not be limited to, a detailed description of the factors that qualify the redevelopment area or project under this subsection;
 - (2) The redevelopment area has not been subject to growth and redevelopment through investment by private enterprise or would not reasonably be anticipated to develop or continue to be developed without the implementation of one or more redevelopment projects and the adoption of local and state redevelopment financing;
 - (3) The redevelopment plan conforms to the comprehensive plan for the

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41 redevelopment of the municipality as a whole;

- (4) The estimated dates, which shall not be more than twenty-five years from the adoption of the ordinance approving any redevelopment project, of the completion of such redevelopment project and retirement of obligations incurred to finance redevelopment project costs have been stated, provided that no ordinance approving a redevelopment project shall be adopted later than fifteen years from the adoption of the ordinance approving the redevelopment plan and provided that no property for a redevelopment project shall be acquired by eminent domain later than ten years from the adoption of the ordinance approving such redevelopment plan;
- (5) In the event any business or residence is to be relocated as a direct result of the implementation of the redevelopment plan, a plan has been developed for relocation assistance for businesses and residences; and
- (6) The redevelopment plan does not include the initial development or redevelopment of any gambling establishment.

99.1088. 1. Prior to the adoption of the ordinance designating a redevelopment area, adopting a redevelopment plan, or approving a redevelopment project, the 3 municipality or authority shall fix a time and place for a public hearing and notify each taxing district located wholly or partially within the boundaries of the proposed redevelopment area or redevelopment project area affected. Such notice shall comply with 5 the provisions of subsections 2 and 3 of this section. At the public hearing any interested person or affected taxing district may file with the municipality or authority written 8 objections to, or comments on, and may be heard orally in respect to any issues regarding the plan or issues embodied in the notice. The municipality or authority shall hear and 10 consider all protests, objections, comments, and other evidence presented at the hearing. The hearing may be continued to another date without further notice other than a motion 11 12 to be entered upon the minutes fixing the time and place of the subsequent hearing. Prior 13 to the conclusion of the hearing, changes may be made in the redevelopment plan, redevelopment project, redevelopment area or redevelopment project area, provided that written notice of such changes is available at the public hearing. After the public hearing 15 16 but prior to the adoption of an ordinance designating a redevelopment area, adopting a redevelopment plan or approving a redevelopment project, changes may be made to any 17 18 such proposed redevelopment plan, redevelopment project, redevelopment area, or redevelopment project area without a further hearing, if such changes do not enlarge the 19 20 exterior boundaries of the redevelopment area, and do not substantially affect the general 21 land uses established in a redevelopment plan or redevelopment project, provided that 22 notice of such changes shall be given by mail to each affected taxing district and by

- publication in a newspaper of general circulation in the redevelopment area or redevelopment project area, as applicable, not less than ten days prior to the adoption of the changes by ordinance. After the adoption of an ordinance designating the redevelopment area, adopting a redevelopment plan, approving a redevelopment project, or designating a redevelopment project area, no ordinance shall be adopted altering the exterior boundaries of the redevelopment area or a redevelopment project area affecting the general land uses established under the redevelopment plan or the general nature of a redevelopment project without holding a public hearing in accordance with this section. One public hearing may be held for the simultaneous consideration of a redevelopment area, redevelopment plan, redevelopment project, or redevelopment project area.
 - 2. Notice of the public hearing required by this section shall be given by publication and mailing. Notice by publication shall be given by publication at least twice, the first publication to be not more than thirty days and the second publication to be not more than ten days prior to the hearing, in a newspaper of general circulation in the proposed redevelopment area or redevelopment project area, as applicable. Notice by mailing shall be given by depositing such notice in the United States mail by certified mail addressed to the person or persons in whose name the general taxes for the last preceding year were paid on each lot, block, tract, or parcel of land lying within the proposed redevelopment area or redevelopment project area, as applicable. Such notice shall be mailed not less than ten working days prior to the date set for the public hearing.
 - 3. The notices issued under this section shall include the following:
 - (1) The time and place of the public hearing;
 - (2) The general boundaries of the proposed redevelopment area or redevelopment project area, as applicable, by street location, where possible;
 - (3) A statement that all interested persons shall be given an opportunity to be heard at the public hearing;
 - (4) A description of the redevelopment plan and the proposed redevelopment projects and a location and time where the entire redevelopment plan or redevelopment projects proposed may be reviewed by any interested party;
 - (5) A statement that redevelopment financing involving tax revenues is being sought for the project and an estimate of the amount of local redevelopment financing that will be requested, if applicable; and
 - (6) Such other matters as the municipality or authority may deem appropriate.
 - 4. Not less than forty-five days prior to the date set for the public hearing, the municipality or authority shall give notice by mail as provided in subsection 2 of this section to all taxing districts whose taxes are affected in the redevelopment area or

- redevelopment project area, as applicable, and in addition to the other requirements under subsection 3 of this section, the notice shall include an invitation to each taxing district to submit comments to the municipality or authority concerning the subject matter of the hearing prior to the date of the hearing.
 - 5. A copy of any and all hearing notices required by this section shall be submitted by the municipality or authority to the director of the department of economic development and the date such notices were mailed or published, as applicable.
- 99.1090. 1. A municipality shall submit an application to the department of economic development for review and determination as to approval of the disbursement of the project costs of one or more redevelopment projects from the downtown revitalization preservation fund. The department of economic development shall forward the application to the commissioner of the office of administration for approval. In no event shall any approval authorize a disbursement of one or more redevelopment projects from the downtown revitalization preservation fund which exceeds the allowable amount of other net new revenues derived from the redevelopment area. An application submitted to the department of economic development shall contain the following, in addition to the items set forth in section 99.1086:
 - (1) An estimate that one hundred percent of the local sales tax increment deposited to the special allocation fund must and will be used to pay redevelopment project costs or obligations issued to finance redevelopment project costs to achieve the objectives of the redevelopment plan;
 - (2) Identification of the existing businesses located within the redevelopment project area and the redevelopment area;
 - (3) The aggregate baseline year amount of state sales tax revenues reported by existing businesses within the redevelopment project area. Provisions of section 32.057, RSMo, notwithstanding, municipalities will provide this information to the department of revenue for verification. The department of revenue will verify the information provided by the municipalities within forty-five days of receiving a request for such verification from a municipality;
 - (4) An estimate of the state sales tax increment within the redevelopment project area after redevelopment. The department of economic development shall have the discretion to exempt smaller projects from this requirement;
 - (5) An affidavit that is signed by the developer or developers attesting that the provision of subdivision (2) of subsection 2 of section 99.1086 has been met;
 - (6) The amounts and types of other net new revenues sought by the applicant to be disbursed from the downtown revitalization preservation fund over the term of the

30 redevelopment plan;

- (7) The methodologies and underlying assumptions used in determining the estimate of the state sales tax increment; and
- **(8)** Any other information reasonably requested by the department of economic development.
 - 2. The department of economic development shall make all reasonable efforts to process applications within a reasonable amount of time.
 - 3. The department of economic development shall make a determination regarding the application for a certificate allowing disbursements from the downtown revitalization preservation fund and shall forward such determination to the commissioner of the office of administration. In no event shall the amount of disbursements from the downtown revitalization preservation fund approved for a project, in addition to any other state economic redevelopment funding or other state incentives, exceed the projected state benefit of the redevelopment project, as determined by the department of economic development through a cost-benefit analysis. Any political subdivision located either wholly or partially within the redevelopment area shall be permitted to submit information to the department of economic development for consideration in its cost-benefit analysis. Upon approval of downtown revitalization preservation financing, a certificate of approval shall be issued by the department of economic development containing the terms and limitations of the disbursement.
 - 4. At no time shall the annual amount of other net new revenues approved for disbursements from the downtown revitalization preservation fund exceed fifteen million dollars.
 - 5. Redevelopment projects receiving disbursements from the downtown revitalization preservation fund shall be limited to receiving such disbursements for twenty-five years. The approved term notwithstanding, downtown revitalization preservation financing shall terminate when redevelopment financing for a redevelopment project is terminated by a municipality.
 - 6. The municipality shall deposit payments received from the downtown revitalization preservation redevelopment fund in a separate segregated account for other net new revenues within the special allocation fund.
 - 7. Redevelopment project costs may include, at the prerogative of the state, the portion of salaries and expenses of the department of economic development and the department of revenue reasonably allocable to each redevelopment project approved for disbursements from the downtown revitalization preservation fund for the ongoing administrative functions associated with such redevelopment project. Such amounts shall

66 be recovered from new state revenues deposited into the downtown revitalization 67 preservation fund created under section 99.1092.

- 8. A redevelopment project approved for downtown revitalization preservation financing shall not thereafter elect to receive tax increment financing under the real property tax increment allocation redevelopment act, sections 99.800 to 99.865, and continue to receive downtown revitalization financing under sections 99.1080 to 99.1092.
- 9. The department of economic development may establish the procedures and standards for the determination and approval of applications by the promulgation of rules and publish forms to implement the provisions of this section and section 99.1092.
- 10. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section and section 99.1092 shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section, section 99.1092, and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly under chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2005, shall be invalid and void.
- 99.1092. 1. There is hereby established within the state treasury a special fund to be known as the "Downtown Revitalization Preservation Fund", to be administered by the department of economic development. Any unexpended balance and any interest in the fund at the end of the biennium shall be exempt from the provisions of section 33.080, RSMo, relating to the transfer of unexpended balances to the general revenue fund. The fund shall consist of:
- 7 (1) The first fifteen million dollars of other net new revenues generated annually 8 by the redevelopment projects;
 - (2) Money received from costs charged under subsection 7 of section 99.1090; and
- 10 (3) Gifts, contributions, grants, or bequests received from federal, private, or other sources.
 - 2. Notwithstanding the provisions of section 144.700, RSMo, to the contrary, the department of revenue shall annually submit the first fifteen million dollars of other net new revenues generated by the redevelopment projects to the treasurer for deposit in the downtown revitalization preservation fund.
 - 3. The department of economic development shall annually disburse funds from the downtown revitalization preservation fund in amounts determined under the certificates of approval for projects, providing that the amounts of other net new revenues

generated from the redevelopment area have been verified and all of the conditions of sections 99.1080 to 99.1092 are met. If the revenues appropriated from the downtown revitalization preservation fund are not sufficient to equal the amounts determined to be disbursed under such certificates of approval, the department of economic development shall disburse the revenues on a pro rata basis to all such projects and other costs approved under section 99.1090.

- 4. In no event shall the amounts distributed to a project from the downtown revitalization preservation fund exceed the lessor of the amount of the certificates of approval for projects or the actual other net new revenues generated by the projects.
- 5. The department of economic development shall not disburse any moneys from the downtown revitalization preservation fund for any project which has not complied with the annual reporting requirements determined by the department of economic development.
- 6. Money in the downtown revitalization preservation fund may be spent for the reasonable and necessary costs associated with the administration of the program authorized under sections 99.1080 to 99.1092.
- 7. No municipality shall obligate or commit the expenditure of disbursements received from the downtown revitalization preservation fund prior to receiving a certificate of approval for the redevelopment project generating other net new revenues. In addition, no municipality shall commence work on a redevelopment project prior to receiving a certificate of approval for the redevelopment project.
- 8. Taxpayers in any redevelopment area who are required to remit sales taxes under chapter 144, RSMo, shall provide additional information to the department of revenue in a form prescribed by the department by rule. Such information shall include, but shall not be limited to, information upon which other net new revenues can be calculated and sales tax generated in the redevelopment area by such taxpayer in the baseline year and during the time period related to the sales tax remittance.
- 9. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2003, shall be invalid and void.

- 2 shall first, by majority vote of the governing body of the municipality, approve the plan for the
- 3 project. The plan shall include the following information pertaining to the proposed project:
 - (1) A description of the project;
- 5 (2) An estimate of the cost of the project;
- 6 (3) A statement of the source of funds to be expended for the project;
- 7 (4) A statement of the terms upon which the facilities to be provided by the project are 8 to be leased or otherwise disposed of by the municipality; and
- 9 (5) Such other information necessary to meet the requirements of sections 100.010 to 100.200.
 - 2. If the plan for the project is approved after August 28, 2003, and the project plan involves issuance of revenue bonds or involves conveyance of a fee interest in property to a municipality, the project plan shall additionally include the following information:
 - (1) A statement identifying each school district, **junior college district**, county, or city affected by such project except property assessed by the state tax commission pursuant to chapters 151 and 153, RSMo;
 - (2) The most recent equalized assessed valuation of the real property and personal property included in the project, and an estimate as to the equalized assessed valuation of real property and personal property included in the project after development;
 - (3) An analysis of the costs and benefits of the project on each school district, **junior college district**, county, or city; and
 - (4) Identification of any payments in lieu of taxes expected to be made by any lessee of the project, and the disposition of any such payments by the municipality.
 - 3. If the plan for the project is approved after August 28, 2003, any payments in lieu of taxes expected to be made by any lessee of the project shall be applied in accordance with this section. The lessee may reimburse the municipality for its actual costs of issuing the bonds and administering the plan. All amounts paid in excess of such actual costs shall, immediately upon receipt thereof, be disbursed by the municipality's treasurer or other financial officer to each school district, **junior college district**, county, or city in proportion to the current ad valorem tax levy of each school district, **junior college district**, county, or city; **however**, **in any county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants, if the plan for the project is approved after May 15, 2005, such amounts shall be disbursed by the municipality's treasurer or other financial officer to each affected taxing entity in proportion to the current ad valorem tax levy of each affected taxing entity**.
 - 100.059. 1. The governing body of any municipality proposing a project for industrial development which involves issuance of revenue bonds or involves conveyance of a fee interest

- in property to a municipality shall, not less than twenty days before approving the plan for a project as required by section 100.050, provide notice of the proposed project to the county in
- 5 which the municipality is located and any school district that is a school district, **junior college**
 - district, county, or city; however, in any county of the first classification with more than
- ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred
- inhabitants, if the plan for the project is approved after May 15, 2005, such notice shall be
- provided to all affected taxing entities in the county. Such notice shall include the
- information required in section 100.050, shall state the date on which the governing body of the 10
- municipality will first consider approval of the plan, and shall invite such school districts, **junior** 11
- 12 college districts, counties, or cities to submit comments to the governing body and the
- 13 comments shall be fairly and duly considered.

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- 2. Notwithstanding any other provisions of this section to the contrary, for purposes of determining the limitation on indebtedness of local government pursuant to section 26(b), article VI, Constitution of Missouri, the current equalized assessed value of the property in an area selected for redevelopment attributable to the increase above the total initial equalized assessed
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- 18 valuation shall be included in the value of taxable tangible property as shown on the last
- 19 completed assessment for state or county purposes.
- 20 3. The county assessor shall include the current assessed value of all property within the 21 school district, junior college district, county, or city in the aggregate valuation of assessed
- 22 property entered upon the assessor's book and verified pursuant to section 137.245, RSMo, and
- 23 such value shall be utilized for the purpose of the debt limitation on local government pursuant
- 24 to section 26(b), article VI, Constitution of Missouri.
- 25 4. This section is applicable only if the plan for the project is approved after August 28, 26 2003.
 - 105.711. 1. There is hereby created a "State Legal Expense Fund" which shall consist of moneys appropriated to the fund by the general assembly and moneys otherwise credited to such fund pursuant to section 105.716.
 - 2. Moneys in the state legal expense fund shall be available for the payment of any claim or any amount required by any final judgment rendered by a court of competent jurisdiction against:
- 7 (1) The state of Missouri, or any agency of the state, pursuant to section 536.050 or 8 536.087, RSMo, or section 537.600, RSMo;
- 9 (2) Any officer or employee of the state of Missouri or any agency of the state, including, 10 without limitation, elected officials, appointees, members of state boards or commissions, and 11 members of the Missouri national guard upon conduct of such officer or employee arising out of and performed in connection with his or her official duties on behalf of the state, or any

agency of the state, provided that moneys in this fund shall not be available for payment of claims made under chapter 287, RSMo; or

- (3) (a) Any physician, psychiatrist, pharmacist, podiatrist, dentist, nurse, or other health care provider licensed to practice in Missouri under the provisions of chapter 330, 332, 334, 335, 336, 337 or 338, RSMo, who is employed by the state of Missouri or any agency of the state, under formal contract to conduct disability reviews on behalf of the department of elementary and secondary education or provide services to patients or inmates of state correctional facilities [or county jails] on a part-time basis, and any physician, psychiatrist, pharmacist, podiatrist, dentist, nurse, or other health care provider licensed to practice in Missouri under the provisions of chapter 330, 332, 334, 335, 336, 337, or 338, RSMo, who is under formal contract to provide services to patients or inmates at a county jail on a part-time basis;
- (b) Any physician licensed to practice medicine in Missouri under the provisions of chapter 334, RSMo, and his professional corporation organized pursuant to chapter 356, RSMo, who is employed by or under contract with a city or county health department organized under chapter 192, RSMo, or chapter 205, RSMo, or a city health department operating under a city charter, or a combined city-county health department to provide services to patients for medical care caused by pregnancy, delivery, and child care, if such medical services are provided by the physician pursuant to the contract without compensation or the physician is paid from no other source than a governmental agency except for patient co-payments required by federal or state law or local ordinance;
- (c) Any physician licensed to practice medicine in Missouri under the provisions of chapter 334, RSMo, who is employed by or under contract with a federally funded community health center organized under Section 315, 329, 330 or 340 of the Public Health Services Act (42 U.S.C. 216, 254c) to provide services to patients for medical care caused by pregnancy, delivery, and child care, if such medical services are provided by the physician pursuant to the contract or employment agreement without compensation or the physician is paid from no other source than a governmental agency or such a federally funded community health center except for patient co-payments required by federal or state law or local ordinance. In the case of any claim or judgment that arises under this paragraph, the aggregate of payments from the state legal expense fund shall be limited to a maximum of one million dollars for all claims arising out of and judgments based upon the same act or acts alleged in a single cause against any such physician, and shall not exceed one million dollars for any one claimant;
- (d) Any physician licensed pursuant to chapter 334, RSMo, who is affiliated with and receives no compensation from a nonprofit entity qualified as exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, which offers a free health screening in any setting or any physician, nurse, physician assistant, dental hygienist, or dentist

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49 licensed or registered pursuant to chapter 332, RSMo, chapter 334, RSMo, or chapter 335, 50 RSMo, who provides medical, dental, or nursing treatment within the scope of his license or 51 registration at a city or county health department organized under chapter 192, RSMo, or chapter 52 205, RSMo, a city health department operating under a city charter, or a combined city-county 53 health department, or a nonprofit community health center qualified as exempt from federal 54 taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, if such 55 treatment is restricted to primary care and preventive health services, provided that such treatment shall not include the performance of an abortion, and if such medical, dental, or 56 57 nursing services are provided by the physician, dentist, physician assistant, dental hygienist, or 58 nurse without compensation. Medicaid or medicare payments for primary care and preventive 59 health services provided by a physician, dentist, physician assistant, dental hygienist, or nurse 60 who volunteers at a free health clinic is not compensation for the purpose of this section if the 61 total payment is assigned to the free health clinic. For the purposes of the section, "free health clinic" means a nonprofit community health center qualified as exempt from federal taxation 63 under Section 501 (c)(3) of the Internal Revenue Code of 1987, as amended, that provides 64 primary care and preventive health services to people without health insurance coverage for the 65 services provided without charge. In the case of any claim or judgment that arises under this 66 paragraph, the aggregate of payments from the state legal expense fund shall be limited to a 67 maximum of five hundred thousand dollars, for all claims arising out of and judgments based upon the same act or acts alleged in a single cause and shall not exceed five hundred thousand 68 dollars for any one claimant, and insurance policies purchased pursuant to the provisions of 70 section 105.721 shall be limited to five hundred thousand dollars. Liability or malpractice insurance obtained and maintained in force by or on behalf of any physician, dentist, physician 72 assistant, dental hygienist, or nurse shall not be considered available to pay that portion of a 73 judgment or claim for which the state legal expense fund is liable under this paragraph; or 74

(e) Any physician, nurse, physician assistant, dental hygienist, or dentist licensed or registered to practice medicine, nursing, or dentistry or to act as a physician assistant or dental hygienist in Missouri under the provisions of chapter 332, RSMo, chapter 334, RSMo, or chapter 335, RSMo, who provides medical, nursing, or dental treatment within the scope of his license or registration to students of a school whether a public, private, or parochial elementary or secondary school, if such physician's treatment is restricted to primary care and preventive health services and if such medical, dental, or nursing services are provided by the physician, dentist, physician assistant, dental hygienist, or nurse without compensation. In the case of any claim or judgment that arises under this paragraph, the aggregate of payments from the state legal expense fund shall be limited to a maximum of five hundred thousand dollars, for all claims arising out of and judgments based upon the same act or acts alleged in a single cause and shall

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not exceed five hundred thousand dollars for any one claimant, and insurance policies purchased pursuant to the provisions of section 105.721 shall be limited to five hundred thousand dollars; or

- (4) Staff employed by the juvenile division of any judicial circuit; or
- (5) Any attorney licensed to practice law in the state of Missouri who practices law at or through a nonprofit community social services center qualified as exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or through any agency of any federal, state, or local government, if such legal practice is provided by the attorney without compensation. In the case of any claim or judgment that arises under this subdivision, the aggregate of payments from the state legal expense fund shall be limited to a maximum of five hundred thousand dollars for all claims arising out of and judgments based upon the same act or acts alleged in a single cause and shall not exceed five hundred thousand dollars for any one claimant, and insurance policies purchased pursuant to the provisions of section 105.721 shall be limited to five hundred thousand dollars.
- 3. The department of health and senior services shall promulgate rules regarding contract procedures and the documentation of care provided under paragraphs (b), (c), (d), and (e) of subdivision (3) of subsection 2 of this section. The limitation on payments from the state legal expense fund or any policy of insurance procured pursuant to the provisions of section 105.721, provided in subsection 6 of this section, shall not apply to any claim or judgment arising under paragraph (a), (b), (c), (d), or (e) of subdivision (3) of subsection 2 of this section. Any claim or judgment arising under paragraph (a), (b), (c), (d), or (e) of subdivision (3) of subsection 2 of this section shall be paid by the state legal expense fund or any policy of insurance procured pursuant to section 105.721, to the extent damages are allowed under sections 538.205 to 538.235, RSMo. Liability or malpractice insurance obtained and maintained in force by any physician, dentist, physician assistant, dental hygienist, or nurse for coverage concerning his or her private practice and assets shall not be considered available under subsection 6 of this section to pay that portion of a judgment or claim for which the state legal expense fund is liable under paragraph (a), (b), (c), (d), or (e) of subdivision (3) of subsection 2 of this section. However, a physician, nurse, dentist, physician assistant, or dental hygienist may purchase liability or malpractice insurance for coverage of liability claims or judgments based upon care rendered under paragraphs (c), (d), and (e) of subdivision (3) of subsection 2 of this section which exceed the amount of liability coverage provided by the state legal expense fund under those paragraphs. Even if paragraph (a), (b), (c), (d), or (e) of subdivision (3) of subsection 2 of this section is repealed or modified, the state legal expense fund shall be available for damages which occur while the pertinent paragraph (a), (b), (c), (d), or (e) of subdivision (3) of subsection 2 of this section is in effect.

- 4. The attorney general shall promulgate rules regarding contract procedures and the documentation of legal practice provided under subdivision (5) of subsection 2 of this section. The limitation on payments from the state legal expense fund or any policy of insurance procured pursuant to section 105.721 as provided in subsection 6 of this section shall not apply to any claim or judgment arising under subdivision (5) of subsection 2 of this section. Any claim or judgment arising under subdivision (5) of subsection 2 of this section shall be paid by the state legal expense fund or any policy of insurance procured pursuant to section 105.721 to the extent damages are allowed under sections 538.205 to 538.235, RSMo. Liability or malpractice insurance otherwise obtained and maintained in force shall not be considered available under subsection 6 of this section to pay that portion of a judgment or claim for which the state legal expense fund is liable under subdivision (5) of subsection 2 of this section. However, an attorney may obtain liability or malpractice insurance for coverage of liability claims or judgments based upon legal practice rendered under subdivision (5) of subsection 2 of this section that exceed the amount of liability coverage provided by the state legal expense fund under subdivision (5) of subsection 2 of this section. Even if subdivision (5) of subsection 2 of this section is repealed or amended, the state legal expense fund shall be available for damages that occur while the pertinent subdivision (5) of subsection 2 of this section is in effect.
- 5. All payments shall be made from the state legal expense fund by the commissioner of administration with the approval of the attorney general. Payment from the state legal expense fund of a claim or final judgment award against a physician, dentist, physician assistant, dental hygienist, or nurse described in paragraph (a), (b), (c), (d), or (e) of subdivision (3) of subsection 2 of this section, or against an attorney in subdivision (5) of subsection 2 of this section, shall only be made for services rendered in accordance with the conditions of such paragraphs.
- 6. Except as provided in subsection 3 of this section, in the case of any claim or judgment that arises under sections 537.600 and 537.610, RSMo, against the state of Missouri, or an agency of the state, the aggregate of payments from the state legal expense fund and from any policy of insurance procured pursuant to the provisions of section 105.721 shall not exceed the limits of liability as provided in sections 537.600 to 537.610, RSMo. No payment shall be made from the state legal expense fund or any policy of insurance procured with state funds pursuant to section 105.721 unless and until the benefits provided to pay the claim by any other policy of liability insurance have been exhausted.
- 7. The provisions of section 33.080, RSMo, notwithstanding, any moneys remaining to the credit of the state legal expense fund at the end of an appropriation period shall not be transferred to general revenue.
- 8. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is promulgated under the authority delegated in sections 105.711 to 105.726 shall become

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- 157 effective only if it has been promulgated pursuant to the provisions of chapter 536, RSMo.
- 158 Nothing in this section shall be interpreted to repeal or affect the validity of any rule filed or
- adopted prior to August 28, 1999, if it fully complied with the provisions of chapter 536, RSMo.
- 160 This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the
- 161 general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to
- disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
- authority and any rule proposed or adopted after August 28, 1999, shall be invalid and void.
 - 115.013. As used in this chapter, unless the context clearly implies otherwise, the following terms mean:
 - (1) "Automatic tabulating equipment", the apparatus necessary to examine and automatically count votes, and the data processing machines which are used for counting votes and tabulating results;
 - (2) "Ballot", the ballot card, paper ballot or ballot designed for use with an electronic voting system on which each voter may cast all votes to which he or she is entitled at an election;
 - 8 (3) "Ballot card", a ballot which is voted by making a punch or sensor mark which can 9 be tabulated by automatic tabulating equipment;
 - (4) "Ballot label", the card, paper, booklet, page or other material containing the names of all offices and candidates and statements of all questions to be voted on;
 - 12 (5) "Counting location", a location selected by the election authority for the automatic 13 processing or counting, or both, of ballots;
 - (6) "County", any one of the several counties of this state or the City of St. Louis;
 - (7) "Disqualified", a determination made by a court of competent jurisdiction, the Missouri ethics commission, an election authority or any other body authorized by law to make such a determination that a candidate is ineligible to hold office or not entitled to be voted on for office;
 - (8) "District", an area within the state or within a political subdivision of the state from which a person is elected to represent the area on a policy-making body with representatives of other areas in the state or political subdivision;
 - (9) "Electronic voting system", a system of casting votes by use of marking devices, and counting votes by use of automatic tabulating or data processing equipment, and includes computerized voting systems;
 - (10) "Established political party" for the state, a political party which, at either of the last two general elections, polled for its candidate for any statewide office, more than two percent of the entire vote cast for the office. "Established political party" for any district or political subdivision shall mean a political party which polled more than two percent of the entire vote cast at either of the last two elections in which the district or political subdivision voted as a unit

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- 30 for the election of officers or representatives to serve its area;
- 31 (11) "Federal office", the office of presidential elector, United States senator, or representative in Congress;
- 33 (12) "Independent", a candidate who is not a candidate of any political party and who is running for an office for which party candidates may run;
 - (13) "Major political party", the political party whose candidates received the highest or second highest number of votes at the last general election;
 - (14) "Marking device", either an apparatus in which ballots are inserted and voted by use of a punch apparatus, or any approved device which will enable the votes to be counted by automatic tabulating equipment;
 - (15) "Municipal" or "municipality", a city, village, or incorporated town of this state;
- 41 (16) "New party", any political group which has filed a valid petition and is entitled to 42 place its list of candidates on the ballot at the next general or special election;
- 43 (17) "Nonpartisan", a candidate who is not a candidate of any political party and who is 44 running for an office for which party candidates may not run;
 - (18) "Political party", any established political party and any new party;
- 46 (19) "Political subdivision", a county, city, town, village, or township of a township organization county;
- 48 (20) "Polling place", the voting place designated for all voters residing in one or more 49 precincts for any election;
 - (21) "Precincts", the geographical areas into which the election authority divides its jurisdiction for the purpose of conducting elections;
 - (22) "Public office", any office established by constitution, statute or charter and any employment under the United States, the state of Missouri, or any political subdivision or special district, but does not include any office in the reserve forces or the national guard or the office of notary public or city attorney in cities of the third classification or cities of the fourth classification;
 - (23) "Question", any measure on the ballot which can be voted "YES" or "NO";
- 58 (24) "Relative within the first degree by consanguinity or affinity", a spouse, parent, or child of a person;
- 60 (25) "Relative within the second degree by consanguinity or affinity", a spouse, parent, child, grandparent, brother, sister, grandchild, mother-in-law, father-in-law, daughter-in-law, or son-in-law;
- (26) "Special district", any school district, water district, fire protection district, hospital district, health center, nursing district, or other districts with taxing authority, or other district formed pursuant to the laws of Missouri to provide limited, specific services;

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names of signers)

66 (27) "Special election", elections called by any school district, water district, fire 67 protection district, or other district formed pursuant to the laws of Missouri to provide limited, 68 specific services; and 69 (28) "Voting district", the one or more precincts within which all voters vote at a single 70 polling place for any election. 115.019. 1. Any group of registered voters from any county of the first [class] classification not having a board of election commissioners may circulate a petition for the 3 formation of a board. 4 2. The petition shall be signed by the number of registered voters in the county equal to at least fifteen percent of the total votes cast in the county for governor at the last gubernatorial 6 election. 7 3. Petitions proposing the formation of a board of election commissioners in any county of the first [class] classification shall be filed with the election authority of the county not later 9 than 5:00 p.m. on the thirteenth Tuesday preceding a general election. 10 4. Each petition for the formation of a board of election commissioners shall consist of sheets of uniform size. The space for signatures on either side of a petition page shall be no 11 larger than eight and one-half by fourteen inches, and each page shall contain signatures of 12 registered voters from only one county. Each page of each petition for the formation of a board of election commissioners shall be in substantially the following form: 14 15 16 17 We, the undersigned, citizens and registered voters of County, respectfully 18 order that the following question be placed on the official ballot, for acceptance or rejection, at 19 20 "Should a board of election commissioners be established in County to assume 21 responsibility for the registration of voters and the conduct of elections?"; 22 23 and each for himself or herself says: I have personally signed this petition; I am a registered voter of the state of Missouri and County; my registered voting address and the name of 24 the city, town or village in which I live are correctly written after my name. 25 26 CIRCULATOR'S AFFIDAVIT 27 STATE OF MISSOURI, COUNTY OF 28 I, a resident of the state of Missouri, being first duly sworn, say (print or type

32	NAME	DATE	ADDRESS	ZIP	CONG	NAME
33	(Signature)	SIGNED	(Street)(City,	CODE	DIST.	
34						Printed
35	/II C 1	1 1 11	Town or Village)		(or Typed)
36	(Here fol	low numbered I	ines for signers)			
37	1.11	6.1 6 :	1 1 6.1		1	. •
38		0 0	petition, and each of the	· ·		•
39	presence; I believe that each has stated his or her name, registered voting address and city, town or village correctly, and that each signer is a registered voter of the state of Missouri and					•
40	_	ry, and that each	i signer is a registered vo	oter of the state of	or ivitssouri a	na
41 42	County.					
42			Signature (
44				or Arriant Staining signature	ec)	
45			(1 CISON 00		28)	
46			Address of			
47			7 Iddiess of	7 Hillant		
48	Subscribed and sworn to before me this day of, A.D					
49				•		
50			Signature of	of Notary		
51			C	•		
52	Notary Public (Seal)					
53	My commission expires					
54						
55	If this form is followed substantially, it shall be sufficient, disregarding clerical and merely					
56	technical errors.					
57	5. The validity of each petition filed pursuant to provisions of this section shall be					
58	determined in the	manner provide	ed for new party and inde	ependent candida	ate petitions i	n sections
59	115.333, 115.335	5 and 115.337.				
60	6. Upor	n the filing of	a valid petition for t	he formation of	f a board of	f election
61	commissioners o	r upon a major	rity vote of the county of	commission in a	ny county o	f the first
62	classification wi	th more than ei	ghty-two thousand but	t fewer than eigl	hty-two thou	ısand one
63			the duty of the election a	•	_	
64	_	icial ballot, in th	ne same manner other q	uestions are plac	ed, at the ne	xt general
65	election:					
66			tion commissioners be			County to
67	assume responsib	bility for the reg	sistration of voters and t	he conduct of el	ections?"	

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- 7. The votes for and against the question shall be counted and certified in the same manner as votes on other questions.
 - 8. If the question is approved by a majority of the voters at the election, a board of election commissioners shall be appointed as provided in this subchapter and shall have the same rights and responsibilities provided by law for all boards of election commissioners.
 - 9. Any person who is a registered voter of a county of the first [class] **classification** not having a board of election commissioners may sign a petition for the formation of a board in the county. Any person who signs a name other than the person's own to any petition or knowingly signs the person's name more than once to the same petition or who knows the person is not a registered voter at the time of signing such petition, or any officer or person willfully violating any provision of this section shall be guilty of a class two election offense.

115.348. No person shall qualify as a candidate for elective public office in the state of Missouri who has been convicted of or pled guilty to a felony or misdemeanor under the federal laws of the United States of America.

135.010. As used in sections 135.010 to 135.030 the following words and terms mean: 2 (1) "Claimant", a person or persons claiming a credit under sections 135.010 to 135.030. 3 If the persons are eligible to file a joint federal income tax return and reside at the same address at any time during the taxable year, then the credit may only be allowed if claimed on a combined Missouri income tax return or a combined claim return reporting their combined incomes and 5 property taxes. A claimant shall not be allowed a property tax credit unless the claimant or spouse has attained the age of sixty-five on or before the last day of the calendar year and the 8 claimant or spouse was a resident of Missouri for the entire year, or the claimant or spouse is a veteran of any branch of the armed forces of the United States or this state who became one 10 hundred percent disabled as a result of such service, or the claimant or spouse is disabled as defined in subdivision (2) of this section, and such claimant or spouse provides proof of such 11 disability in such form and manner, and at such times, as the director of revenue may require, or 12 13 if the claimant has reached the age of sixty on or before the last day of the calendar year and such claimant received surviving spouse Social Security benefits during the calendar year and the claimant provides proof, as required by the director of revenue, that the claimant received 15 surviving spouse Social Security benefits during the calendar year for which the credit will be 17 claimed. A claimant shall not be allowed a property tax credit if the claimant filed a valid 18 claim for a credit under section 137.106 in the year following the year for which the 19 **property tax credit is claimed.** The residency requirement shall be deemed to have been 20 fulfilled for the purpose of determining the eligibility of a surviving spouse for a property tax 21 credit if a person of the age of sixty-five years or older who would have otherwise met the 22 requirements for a property tax credit dies before the last day of the calendar year. The residency

requirement shall also be deemed to have been fulfilled for the purpose of determining the eligibility of a claimant who would have otherwise met the requirements for a property tax credit but who dies before the last day of the calendar year;

- (2) "Disabled", the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months. A claimant shall not be required to be gainfully employed prior to such disability to qualify for a property tax credit;
- (3) "Gross rent", amount paid by a claimant to a landlord for the rental, at arm's length, of a homestead during the calendar year, exclusive of charges for health and personal care services and food furnished as part of the rental agreement, whether or not expressly set out in the rental agreement. If the director of revenue determines that the landlord and tenant have not dealt at arm's length, and that the gross rent is excessive, then he shall determine the gross rent based upon a reasonable amount of rent. Gross rent shall be deemed to be paid only if actually paid prior to the date a return is filed. The director of revenue may prescribe regulations requiring a return of information by a landlord receiving rent, certifying for a calendar year the amount of gross rent received from a tenant claiming a property tax credit and shall, by regulation, provide a method for certification by the claimant of the amount of gross rent paid for any calendar year for which a claim is made. The regulations authorized by this subdivision may require a landlord or a tenant or both to provide data relating to health and personal care services and to food. Neither a landlord nor a tenant may be required to provide data relating to utilities, furniture, home furnishings or appliances;
- (4) "Homestead", the dwelling in Missouri owned or rented by the claimant and not to exceed five acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. It may consist of part of a multidwelling or multipurpose building and part of the land upon which it is built. "Owned" includes a vendee in possession under a land contract and one or more tenants by the entireties, joint tenants, or tenants in common and includes a claimant actually in possession if he was the immediate former owner of record, if a lineal descendant is presently the owner of record, and if the claimant actually pays all taxes upon the property. It may include a mobile home;
- (5) "Income", Missouri adjusted gross income as defined in section 143.121, RSMo, less two thousand dollars as an exemption for the claimant's spouse residing at the same address, and increased, where necessary, to reflect the following:
- (a) Social Security, railroad retirement, and veterans payments and benefits unless the claimant is a one hundred percent service-connected, disabled veteran or a spouse of a one hundred percent service-connected, disabled veteran. The one hundred percent

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- 59 service-connected disabled veteran shall not be required to list veterans payments and benefits;
 - (b) The total amount of all other public and private pensions and annuities;
- 61 (c) Public relief, public assistance, and unemployment benefits received in cash, other 62 than benefits received under this chapter;
 - (d) No deduction being allowed for losses not incurred in a trade or business;
 - (e) Interest on the obligations of the United States, any state, or any of their subdivisions and instrumentalities:
 - (6) "Property taxes accrued", property taxes paid, exclusive of special assessments, penalties, interest, and charges for service levied on a claimant's homestead in any calendar year. Property taxes shall qualify for the credit only if actually paid prior to the date a return is filed. The director of revenue shall require a tax receipt or other proof of property tax payment. If a homestead is owned only partially by claimant, then "property taxes accrued" is that part of property taxes levied on the homestead which was actually paid by the claimant. For purposes of this subdivision, property taxes are "levied" when the tax roll is delivered to the director of revenue for collection. If a claimant owns a homestead part of the preceding calendar year and rents it or a different homestead for part of the same year, "property taxes accrued" means only taxes levied on the homestead both owned and occupied by the claimant, multiplied by the percentage of twelve months that such property was owned and occupied as the homestead of the claimant during the year. When a claimant owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of taxes allocable to those several properties occupied by the claimant as a homestead for the year. If a homestead is an integral part of a larger unit such as a farm, or multipurpose or multidwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value. For purposes of this subdivision "unit" refers to the parcel of property covered by a single tax statement of which the homestead is a part;
 - (7) "Rent constituting property taxes accrued", twenty percent of the gross rent paid by a claimant and spouse in the calendar year.
 - 136.010. 1. The division of taxation and collection shall collect all taxes, licenses and fees payable to the state, except that county [and township] collectors **and collector-treasurers** shall collect the state tax on tangible property, which shall be transmitted promptly to the division of taxation and collection.
 - 2. All money payable to the state, including gifts, escheats, penalties, federal funds, and money from every other source payable to the state shall be promptly transmitted to the division of taxation and collection; provided that all such money payable to the curators of the university of Missouri, except those funds required by law or by instrument granting the same to be paid into the seminary fund of the state, is excepted herefrom, and in the case of other state

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10 educational institutions there is excepted herefrom, gifts or trust funds from whatever source, 11 appropriations, gifts or grants from the federal government, private organizations and 12 individuals, funds for or from student activities, farm or housing activities, and other funds from 13 which the whole or some part thereof may be liable to be repaid to the person contributing the same, and hospital fees. All of the above excepted funds shall be reported in detail quarterly to 15 the governor and biennially to the general assembly.

3. The director of revenue in cooperation with the state treasurer shall develop a uniform system of summary reporting on income, expenditures and balances of the excepted funds in subsection 2 of this section, and for all other funds handled by state agencies, institutions or state officials in their official duties pursuant to any law or administrative practice but not deposited with the state treasurer. Such forms shall be made available to all agencies, institutions and officials responsible for such funds. Said agencies and officials shall annually file a complete summary report on the uniform forms provided by the director of revenue by August first for the fiscal period July first to June thirtieth just passed. These reports shall be compiled by the director of revenue for inclusion in the annual report of the state treasurer and director of revenue showing balances, income, expenditures, asset value and form of all assets held by the account.

136.160. All officers and others bound by law to pay money directly to the director of revenue, or the department of revenue shall exhibit their accounts and vouchers to the director of revenue on or before the thirty-first day of December, to be adjusted and settled, except the county [and township] collectors of revenue and collector-treasurers, who shall, immediately after their final settlement with the county commission on the first Monday in March in each year, exhibit their accounts and vouchers to the director of revenue for the amount due the state to be adjusted and settled.

137.071. Prior to setting its rate or rates as required by section 137.073, each taxing authority shall exclude from its total assessed valuation seventy-two percent of the total amount of assessed value of business personal property that is the subject of an appeal at 3 the state tax commission or in a court of competent jurisdiction in this state. This exclusion 4 shall only apply to the portion of the assessed value of business personal property that is disputed in the appeal, and shall not exclude any portion of the same property that is not 6 disputed. If the taxing authority uses a multi-rate approach as provided in section 137.073, this exclusion shall be made from the personal property class. The state tax commission shall provide each taxing authority with the total assessed value of business personal property within the jurisdiction of such taxing authority for which an appeal is pending 10 no later than August twentieth of each year. Whenever any appeal is resolved, whether by final adjudication or settlement, and the result of the appeal causes money to be paid to the taxing authority, the taxing authority shall not be required to make an additional

adjustment to its rate or rates due to such payment once the deadline for setting its rates, as provided by this chapter, has passed in a taxable year, but shall adjust its rate or rates due to such payment in the next rate setting cycle to offset the payment in the next taxable year. For the purposes of this section, the term "business personal property", means tangible personal property which is used in a trade or business or used for production of income and which has a determinable life of longer than one year except that supplies used by a business shall also be considered business personal property, but shall not include livestock, farm machinery, property subject to the motor vehicle registration provisions of chapter 301, RSMo, property subject to the tables provided in section 137.078, the property of rural electric cooperatives under chapter 394, RSMo, or property assessed by the state tax commission under chapters 151, 153, and 155, RSMo, section 137.022, and sections 137.1000 to 137.1030.

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, RSMo, 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 the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political subdivision as provided in this section;
- (4) "Tax revenue", when referring to the previous year, means the actual receipts from ad valorem levies on all classes of property, including state-assessed property, in the immediately preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected in the fiscal year and plus an additional allowance for the revenue which would have been collected from property which was annexed by such political subdivision but which was not previously used in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these terms are defined in section 386.020, RSMo, which were assessed by

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25 the assessor of a county or city in the previous year but are assessed by the state tax commission 26 in the current year. All school districts and those counties levying sales taxes pursuant to chapter 27 67, RSMo, shall include in the calculation of tax revenue an amount equivalent to that by which 28 they reduced property tax levies as a result of sales tax pursuant to section 67.505, RSMo, and 29 section 164.013, RSMo, or as excess home dock city or county fees as provided in subsection 30 4 of section 313.820, RSMo, in the immediately preceding fiscal year but not including any 31 amount calculated to adjust for prior years. For purposes of political subdivisions which were 32 authorized to levy a tax in the prior year but which did not levy such tax or levied a reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated by law, shall 34 mean the revenues equal to the amount that would have been available if the voluntary rate 35 reduction had not been made.

2. Whenever changes in assessed valuation are entered in the assessor's books for any personal property, in the aggregate, or for any subclass of real property as such subclasses are established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each political subdivision wholly or partially within the county or St. Louis City of the change in valuation of each subclass of real property, individually, and personal property, in the aggregate, exclusive of new construction and improvements. All political subdivisions shall immediately revise the applicable rates of levy for each purpose for each subclass of real property, individually, and personal property, in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable property, exclusive of new construction and improvements, substantially the same amount of tax revenue as was produced in the previous year for each subclass of real property, individually, and personal property, in the aggregate, except that the rate may not exceed the greater of the rate in effect in the 1984 tax year or the most recent voter-approved rate. Such tax revenue shall not include any receipts from ad valorem levies on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property. Where the taxing authority is a school district for the purposes of revising the applicable rates of levy for each subclass of real property, the tax revenues from state-assessed railroad and utility property shall be apportioned and attributed to each subclass of real property based on the percentage of the total assessed valuation of the county that each subclass of real property represents in the current taxable year. As provided in section 22 of article X of the constitution, a political subdivision may also revise each levy to allow for inflationary assessment growth occurring within the political subdivision. The inflationary growth factor for any such subclass of real property or personal property shall be limited to the actual assessment growth in such subclass or class, exclusive of new construction and improvements, and exclusive

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of the assessed value on any real property which was assessed by the assessor of a county or city in the current year in a different subclass of real property, but not to exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a political subdivision from the various tax rates determined in this subsection be different than the tax revenue that would have been determined from a single tax rate as calculated pursuant to the method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates 66 of those subclasses of real property, individually, and/or personal property, in the aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such difference and shall be apportioned among such subclasses 70 of real property, individually, and/or personal property, in the aggregate, based on the relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each class or subclass shall be made by computing the percentage of current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting percentages by the revenue difference between the single rate calculation and the calculations pursuant to this subsection and dividing by the respective adjusted current year assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon each class or subclass of property. The adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial rate computed for each class or subclass of property. Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for personal property shall cause such levy to increase over the levy for personal property from the prior year.

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

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valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant to sections 138.430 to 138.433, RSMo, or due to clerical errors or corrections in the calculation or recordation of any assessed valuation:

- (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes to compensate for the reduction in assessed value occurring after the political subdivision calculated the tax rate ceiling for the particular subclass of real property or for personal property, in the aggregate, in the prior year. Such revision by the political subdivision shall be made at the time of the next calculation of the tax rate for the particular subclass of real property or for personal property, in the aggregate, after the reduction in assessed valuation has been determined and shall be calculated in a manner that results in the revised tax rate ceiling being the same as it would have been had the corrected or finalized assessment been available at the time of the prior calculation;
- (b) In addition, for up to three years following the determination of the reduction in assessed valuation as a result of circumstances defined in this subdivision, such political subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive for the three-year period preceding such determination.
- 4. (1) In order to implement the provisions of this section and section 22 of article X of the Constitution of Missouri, the term "improvements" shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to 135.255, RSMo, and section 353.110, RSMo, shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection 15 of section 137.115, the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three

subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and section 22, article X, Constitution of Missouri. In addition, the state tax commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on June first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and section 22 of article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and section 22 of article X of the Missouri Constitution, the term "property" means all taxable property, including state assessed property.

- (2) Each political subdivision required to revise rates of levy pursuant to this section or section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided in this section and section 22 of article X of the Constitution of Missouri, separately and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using the calculation that produces the lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri, that the provisions of such section be applicable to tax rate revisions mandated pursuant to section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and other provisions not in conflict with section 22 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established pursuant to this section and section 22 of article X of the Constitution of Missouri, unless otherwise provided by law.
- 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more than a simple majority pursuant to any provision of law or the constitution, the tax rate increase must receive approval by at least the majority required.
- (2) When voters approve an increase in the tax rate, the amount of the increase shall be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate

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for approval rather than describing the amount of increase in the question, the stated tax rate approved shall be the current tax rate ceiling. The increased tax rate ceiling as approved may be applied to the total assessed valuation of the political subdivision at the setting of the next tax rate.

- (3) The governing body of any political subdivision may levy a tax rate lower than its tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval.
- 6. (1) For the purposes of calculating state aid for public schools pursuant to section 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax rate as a blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first determining the total tax revenue of the property within the jurisdiction of the taxing authority, which amount shall be equal to the sum of the products of multiplying the assessed valuation of each class and subclass of property by the corresponding tax rate for such class or subclass, then dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then multiplying the resulting quotient by a factor of one-hundred. Where the taxing authority is a school district, such blended rate shall also be used by such school district for calculating revenue from state-assessed railroad and utility property as defined in chapter 151, RSMo, and for apportioning the tax rate by purpose.
- (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the county commission in the county or counties where the tax rate applies of its tax rate ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not be incorporated by reference. Within thirty days after the effective date of this act, the state auditor shall promulgate rules for any and all forms for the calculation of rates pursuant to this section which do not currently exist in rule form or that have been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for annual debt service requirements will be prima facie valid if, after making the payment for

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205 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the 206 following year's payments. The county clerk shall keep on file and available for public 207 inspection all such information for a period of three years. The clerk shall, within three days of 208 receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate 209 and any substantiating data to the state auditor. The state auditor shall, within fifteen days of the 210 date of receipt, examine such information and return to the county clerk his or her findings as 211 to compliance of the tax rate ceiling with this section and as to compliance of any proposed tax 212 rate for debt service with Missouri law. If the state auditor believes that a taxing authority's 213 proposed tax rate does not comply with Missouri law, then the state auditor's findings shall 214 include a recalculated tax rate, and the state auditor may request a taxing authority to submit 215 documentation supporting such taxing authority's proposed tax rate. The county clerk shall 216 immediately forward a copy of the auditor's findings to the taxing authority and shall file a copy 217 of the findings with the information received from the taxing authority. The taxing authority 218 shall have fifteen days from the date of receipt from the county clerk of the state auditor's 219 findings and any request for supporting documentation to accept or reject in writing the rate 220 change certified by the state auditor and to submit all requested information to the state auditor. 221 A copy of the taxing authority's acceptance or rejection and any information submitted to the 222 state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change 223 certified by the state auditor and the state auditor does not receive supporting information which 224 justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor 225 shall refer the perceived violations of such taxing authority to the attorney general's office and 226 the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from 227 levying a violative tax rate.

- 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.
- 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with the provisions of this section, the taxpayer may make a formal complaint with the prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an action as representative of a class of all taxpayers within a taxing authority if the class is so numerous that joinder of all members is impracticable, if there are questions of law or fact common to the class, if the claims or defenses of the representative parties are typical of the claims or defenses of the class, and if the representative parties will fairly and adequately protect the interests of the class. In any class action maintained pursuant to this section, the court may direct to the members of the class a notice to be published at least once each week for four consecutive weeks in a newspaper of general circulation published in

the county where the civil action is commenced and in other counties within the jurisdiction of a taxing authority. The notice shall advise each member that the court will exclude him or her from the class if he or she so requests by a specified date, that the judgment, whether favorable or not, will include all members who do not request exclusion, and that any member who does not request exclusion may, if he or she desires, enter an appearance. In any class action brought pursuant to this section, the court, in addition to the relief requested, shall assess against the taxing authority found to be in violation of this section the reasonable costs of bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any attorney or association of attorneys who receive public funds from any source for their services. Any action brought pursuant to this section shall be set for hearing as soon as practicable after the cause is at issue.

- 9. If in any action, including a class action, the court issues an order requiring a taxing authority to revise the tax rates as provided in this section or enjoins a taxing authority from the collection of a tax because of its failure to revise the rate of levy as provided in this section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her taxes in part, whether or not the taxes are paid under protest as provided in section 139.031, RSMo. The part of the taxes paid erroneously is the difference in the amount produced by the original levy and the amount produced by the revised levy. The township or county collector of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this section shall make available to the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund any tax erroneously paid prior to or during the third tax year preceding the current tax year.
- 10. A taxing authority, including but not limited to a township, county collector, or collector of taxes, responsible for determining and collecting the amount of residential real property tax levied in its jurisdiction, shall report such amount of tax collected by December thirty-first of each year such property is assessed to the state tax commission. The state tax commission shall compile the tax data by county or taxing jurisdiction and submit a report to the general assembly no later than January thirty-first of the following year.
- 11. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the

effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

137.078. 1. For purposes of this section, the following terms shall mean:

- (1) "Analog equipment", all depreciable items of tangible personal property that are used directly or indirectly in broadcasting television shows [and], radio programs, or commercials through the use of analog technology, including studio broadcast equipment, transmitter and antenna equipment, and broadcast towers;
- (2) "Applicable analog fraction", a fraction, the numerator of which is the total number of analog television sets in the United States for the immediately preceding calendar year and the denominator of which is an amount representing the total combined number of analog and digital television sets in the United States for the immediately preceding calendar year. The applicable analog fraction will be determined on an annual basis by the Missouri Broadcasters Association;
 - (3) "Applicable analog percentage", the following percentages for the following years:

12		2004	2005	2006	2007
13	Year of Acquisition	Tax Year	Tax Year	Tax Year	Tax Year
14					1 %
15	2006				1 %
16	2005			25%	1 %
17	2004		50%	25%	1 %
18	2003	75%	50%	25%	1 %
19	2002	75%	50%	25%	1 %
20	2001	75%	50%	25%	1 %
21	2000	75%	50%	25%	1 %
22	1999	75%	50%	25%	1 %
23	1998	75%	50%	25%	1 %
24	Prior	75%	50%	25%	1%;

- (4) "Applicable digital fraction", a fraction, the numerator of which is the total number of digital television sets in the United States for the immediately preceding calendar year and the denominator of which is an amount representing the total combined number of analog and digital television sets in the United States for the immediately preceding calendar year. The applicable digital fraction will be determined on an annual basis by the Missouri Broadcasters Association;
- (5) "Broadcast towers", structures with a function that includes holding television or radio broadcasters' antennae, repeaters, or translators at the height required or needed to transmit over-the-air signals or enhance the transmission of the signals. This term also includes the structures at least partially used by television broadcasters or radio

broadcasters to provide weather radar information to the public. For property tax assessment purposes, broadcast towers are classified as tangible personal property;

- (6) "Digital equipment", all depreciable items of tangible personal property that are used directly or indirectly in broadcasting television shows [and], radio programs, or commercials through the use of digital technology, including studio broadcast equipment, transmitter and antenna equipment, and broadcast towers;
- (7) "Radio broadcasters", all businesses that own, lease, or operate radio broadcasting stations that transmit radio shows and commercials and that are required to be licensed by the Federal Communications Commission to provide such services;
- 43 (8) "Radio broadcasting equipment", both analog equipment and digital 44 equipment;
 - [(6)] (9) "Television broadcasters", all businesses that own, lease, or operate television broadcasting stations that transmit television shows and commercials and that are required to be licensed by the Federal Communications Commission to provide such services;
- 48 [(7)] (10) "Television broadcasting equipment", both analog equipment and digital 49 equipment;
 - (11) "Transmitter and antenna equipment", equipment with functions that include transmitting signals from broadcast studios by increasing the power, tuning signals to the frequency allowed by regulatory authorities, and broadcasting signals to the public for television broadcasters or radio broadcasters;
 - (12) "Studio broadcast equipment", studio equipment that receives, produces, modifies, controls, measures, modulates, adds to or subtracts from, or enhances signals in the process that results in over-the-air signals for television broadcasters or radio broadcasters.
 - 2. In response to recent action by the Federal Communications Commission, as described by the commission in the fifth report and order, docket number 97-116, for purposes of assessing all items of television broadcasting equipment that are owned and used by television broadcasters for purposes of broadcasting television shows and commercials:
 - (1) The true value in money of all analog equipment shall be determined by depreciating the historical cost of such property using the depreciation tables provided in subdivision (1) of subsection 3 of this section and multiplying the results by the applicable analog percentage. The result of the second computation is multiplied by the applicable analog fraction to determine the true value in money of the analog equipment; and
 - (2) The true value in money of all digital equipment shall be determined by depreciating the historical cost of such property using the depreciation tables provided in subdivision (2) of subsection 3 of this section and multiplying the results by the applicable digital fraction to

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- 70 determine the true value in money of the digital equipment.
- 3. For purposes of subsection 2 of this section, the depreciation tables for determining the fair value in money of television broadcasting equipment are as follows:
- 73 (1) For analog equipment, the following depreciation tables will apply for the following years:

75		2004	2005	2006	2007
76	Year of Acquisition	Tax Year	Tax Year	Tax Year	Tax Year
77	2006				65%
78	2005			65%	45%
79	2004		65%	45%	30%
80	2003	65%	45%	30%	20%
81	2002	45%	30%	20%	10%
82	2001	30%	20%	10%	5 %
83	2000	20%	10%	5%	5 %
84	1999	10%	5%	5%	5 %
85	1998	5%	5%	5%	5 %
86	Prior	5%	5%	5%	5%;

87 (2) For digital equipment, the following depreciation tables will apply for the following 88 years:

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89		2004	2005	2006	2007
90	Year of Acquisition	Tax Year	Tax Year	Tax Year	Tax Year
91	2006				65%
92	2005			65%	45%
93	2004		65%	45%	30%
94	2003	65%	45%	30%	20%
95	2002	45%	30%	20%	10%
96	2001	30%	20%	10%	5 %
97	2000	20%	10%	5%	5 %
98	1999	10%	5%	5%	5 %
99	1998	5%	5%	5%	5%
100	Prior	5%	5%	5%	5%.

4. Beginning January 1, 2008, for purposes of assessing all items of television broadcasting equipment that are owned and used by television broadcasters for purposes of broadcasting television shows and commercials, the following depreciation tables will be used to determine their true value in money. The percentage shown for the first year shall be the percentage of the original cost used for January first of the year following the

106 year of acquisition of the property, and the percentage shown for each succeeding year 107 shall be the percentage of the original cost used for January first of the respective 108 succeeding year as follows:

109	Year	Studio Broadcast	Transmitter and	Broadcast Tower
110		Equipment	Antenna Equipment	
111	1	65%	91%	96%
112	2	45%	82%	93%
113	3	30%	73%	89%
114	4	20%	64%	86%
115	5	10%	55%	82%
116	6	5%	46%	79%
117	7		37%	75%
118	8		28%	72%
119	9		19%	68%
120	10		10%	65%
121	11			61%
122	12			58%
123	13			54%
124	14			51%
125	15			47%
126	16			44%
127	17			40%
128	19			33%
129	20			30%
130	21			27%
131	22			24%
132	23			21%
133	24			18%
134	25			15%.
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Television broadcasting equipment in all recovery periods shall continue in subsequent years to have the depreciation percentage last listed in the appropriate column so long as it is owned or held by the taxpayer.

Effective January 1, 2006, for purposes of assessing all items of radio broadcasting equipment that are owned and used by radio broadcasters for purposes of 140 broadcasting radio programs and commercials, the following depreciation tables will be

used to determine their true value in money. The percentage shown for the first year shall be the percentage of the original cost used for January first of the year following the year of acquisition of the property, and the percentage shown for each succeeding year shall be the percentage of the original cost used for January first of the respective succeeding year as follows:

147	Year	Studio Broadcast	Transmitter and	Broadcast Tower
148		Equipment	Antenna Equipment	
149	1	65%	91%	96%
150	2	45%	82%	93%
151	3	30%	73%	89%
152	4	20%	64%	86%
153	5	10%	55%	82%
154	6	5%	46%	79%
155	7		37%	75%
156	8		28%	72%
157	9		19%	68%
158	10		10%	65%
159	11			61%
160	12			58%
161	13			54%
162	14			51%
163	15			47%
164	16			44%
165	17			40%
166	19			33%
167	20			30%
168	21			27%
169	22			24%
170	23			21%
171	24			18%
172	25			15%.
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Radio broadcast equipment in all recovery periods shall continue in subsequent years to have the depreciation percentage last listed in the appropriate column so long as it is

176 owned or held by the taxpayer.

137.100. The following subjects are exempt from taxation for state, county or local

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- (1) Lands and other property belonging to this state;
- (2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipments, and on public squares and lots kept open for health, use or ornament;
 - (3) Nonprofit cemeteries;
- (4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations:
- (5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;
- (6) Household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned and used by a person in his home or dwelling place;
- (7) Motor vehicles leased for a period of at least one year to this state or to any city, county, or political subdivision or to any religious, educational, or charitable organization which has obtained an exemption from the payment of federal income taxes, provided the motor vehicles are used exclusively for religious, educational, or charitable purposes; and
- (8) Real or personal property leased or otherwise transferred by an interstate compact agency created pursuant to sections 70.370 to 70.430, RSMo, or sections 238.010 to 238.100, RSMo, to another for which or whom such property is not exempt when immediately after the lease or transfer, the interstate compact agency enters into a leaseback or other agreement that directly or indirectly gives such interstate compact agency a right to use, control, and possess the property; provided, however, that in the event of a conveyance of such property, the interstate compact agency must retain an option to purchase the property at a future date or, within the limitations period for reverters, the property must revert back to the interstate compact agency. Property will no longer be exempt under this subdivision in the event of a conveyance as of the date, if any, when:
- (a) The right of the interstate compact agency to use, control, and possess the property is terminated;
- 36 (b) The interstate compact agency no longer has an option to purchase or otherwise 37 acquire the property; and

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- 38 (c) There are no provisions for reverter of the property within the limitation period for reverters.
- 137.106. 1. This section may be known and may be cited as "The Missouri Homestead 2 Preservation Act".
- 3 2. As used in this section, the following terms shall mean:
- 4 (1) "Department", the department of revenue;
- 5 (2) "Director", the director of revenue;
 - (3) "Disabled", as such term is defined in section 135.010, RSMo;
- 7 (4) "Eligible owner", any individual owner of property who is sixty-five years old or 8 older as of January first of the tax year in which the individual is claiming the credit or who is 9 disabled, and who had an income of equal to or less than the maximum upper limit in the year prior to completing an application pursuant to subsection 4 of this section; in the case of a 10 11 married couple owning property either jointly or as tenants by the entirety, or where only one spouse owns the property, such couple shall be considered an eligible taxpayer if both spouses have reached the age of sixty-five or if one spouse is disabled, or if one spouse is at least sixty-five years old and the other spouse is at least sixty years old, and the combined income of 14 15 the couple in the year prior to completing an application pursuant to subsection 4 of this section did not exceed the maximum upper limit; in the case of property held in trust, the eligible 16 17 owner and recipient of the tax credit shall be the trust itself provided the previous owner of the homestead or the previous owner's spouse: is the settlor of the trust with respect to 18 the homestead; currently resides in such homestead; and but for the transfer of such 19 20 property would have satisfied the age, ownership, and maximum upper limit requirements 21 for income as defined in subdivisions 7 and 8 of this subsection; no individual shall be an 22 eligible owner if the individual has not paid their property tax liability, if any, in full by the payment due date in any of the three prior tax years, except that a late payment of a property tax liability in any prior year, [not including the year in which the application was completed,] shall 24 not disqualify a potential eligible owner if such owner paid in full the tax liability and any and 25 26 all penalties, additions and interest that arose as a result of such late payment; no individual shall 27 be an eligible owner if such person [qualifies] filed a valid claim for the senior citizens property 28 tax relief credit pursuant to sections 135.010 to 135.035, RSMo;
 - (5) "Homestead", as such term is defined pursuant to section 135.010, RSMo, except as limited by provisions of this section to the contrary. No property shall be considered a homestead if such property was improved since the most recent annual assessment by more than five percent of the prior year appraised value, except where an eligible owner of the property has made such improvements to accommodate a disabled person;
 - (6) "Homestead exemption limit", a percentage increase, rounded to the nearest

- hundredth of a percent, which shall be equal to the percentage increase to tax liability, not including improvements, of a homestead from one tax year to the next that exceeds a certain percentage set pursuant to subsection [8] 10 of this section. For applications filed in 2005 or 2006, the homestead exemption limit shall be based on the increase to tax liability from 2004 to 2005. For applications filed between April 1, 2005 and September 30, 2006, an eligible owner, who otherwise satisfied the requirements of this section, shall not apply for the homestead exemption credit more than once during such period. For applications filed after 2006, the homestead exemption limit shall be based on the increase to tax liability from two years prior to application to the year immediately prior to application;
 - (7) "Income", federal adjusted gross income, and in the case of ownership of the homestead by trust, the income of the settlor applicant shall be imputed to the income of the trust for purposes of determining eligibility with regards to the maximum upper limit;
 - (8) "Maximum upper limit", in the calendar year 2005, the income sum of seventy thousand dollars; in each successive calendar year this amount shall be raised by the incremental increase in the general price level, as defined pursuant to article X, section 17 of the Missouri Constitution.
 - 3. Pursuant to article X, section 6(a) of the Constitution of Missouri, if in the prior tax year, the property tax liability on any parcel of subclass (1) real property increased by more than the homestead exemption limit, without regard for any prior credit received due to the provisions of this section, then any eligible owner of the property shall receive a homestead exemption credit to be applied in the current tax year property tax liability to offset the prior year increase to tax liability that exceeds the homestead exemption limit, except as eligibility for the credit is limited by the provisions of this section. The amount of the credit shall be listed separately on each taxpayer's tax bill for the current tax year, or on a document enclosed with the taxpayer's bill. The homestead exemption credit shall not affect the process of setting the tax rate as required pursuant to article X, section 22 of the Constitution of Missouri and section 137.073 in any prior, current, or subsequent tax year.
- 4. If application is made in 2005, any potential eligible owner may apply for the homestead exemption credit by completing an application through their local assessor's office. Applications may be completed between April first and September thirtieth of any tax year in order for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the homestead exemption credit application was completed. The application shall be on forms provided to the assessor's office by the department. Forms also shall be made available on the department's Internet site and at all permanent branch offices and all full-time, temporary, or fee offices maintained by the department of revenue. The applicant shall attest under penalty of perjury:

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- 71 (1) To the applicant's age;
- 72 (2) That the applicant's prior year income was less than the maximum upper limit;
- 73 (3) To the address of the homestead property; and
- 74 (4) That any improvements made to the homestead, **not made to accommodate a**75 **disabled person**, did not total more than five percent of the prior year appraised value.
 - The applicant shall also include with the application copies of receipts indicating payment of property tax by the applicant for the homestead property for the two prior tax years.
 - 5. **If application is made in 2005,** the assessor, upon [receiving] **request for** an application, shall:
 - (1) Certify the parcel number and owner of record as of January first of the homestead, including verification of the acreage classified as residential on the assessor's property record card;
 - (2) Obtain appropriate prior tax year levy codes for each homestead from the county clerks **for inclusion on the form**:
 - (3) Record on the application the assessed valuation of the homestead for the current tax year, and any new construction or improvements for the current tax year; and
 - (4) Sign the application, certifying the accuracy of the assessor's entries.
 - 6. If application is made after 2005, any potential eligible owner may apply for the homestead exemption credit by completing an application. Applications may be completed between April 1 and September 30 of any tax year in order for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the homestead exemption credit application was completed. The application shall be on forms provided by the department. Forms also shall be made available on the department's internet site and at all permanent branch offices and all full-time, temporary, or fee offices maintained by the department of revenue. The applicant shall attest under penalty of perjury:
 - (1) To the applicant's age;
 - (2) That the applicant's prior year income was less than the maximum upper limit;
 - (3) To the address of the homestead property;
 - (4) That any improvements made to the homestead, not made to accommodate a disabled person, did not total more than five percent of the prior year appraised value; and
 - (5) The applicant shall also include with the application copies of receipts indicating payment of property tax by the applicant for the homestead property for the three prior tax years.
- 7. Each applicant shall send the application to the department by September thirtieth of each year for the taxpayer to be eligible for the homestead exemption credit in the tax year next

107 following the calendar year in which the application was completed.

[7.] **8.** If application is made in 2005, upon receipt of the applications, the department shall calculate the tax liability, adjusted to exclude new construction or improvements verify compliance with the maximum income limit, verify the age of the applicants, and make adjustments to these numbers as necessary on the applications. The department also shall disallow any application where the applicant has also filed a valid application for the senior citizens property tax credit, pursuant to sections 135.010 to 135.035, RSMo. Once adjusted tax liability, age, and income are verified, the director shall determine eligibility for the credit, and provide a list of all verified eligible owners to the county collectors or county clerks in counties with a township form of government by December fifteenth of each year. By January fifteenth, the county collectors or county clerks in counties with a township form of government shall provide a list to the department of any verified eligible owners who failed to pay the property tax due for the tax year that ended immediately prior. Such eligible owners shall be disqualified from receiving the credit in the current tax year.

[8.] 9. If application is made after 2005, upon receipt of the applications, the department shall calculate the tax liability, verify compliance with the maximum income limit, verify the age of the applicants, and make adjustments to these numbers as necessary on the applications. The department also shall disallow any application where the applicant also has filed a valid application for the senior citizens property tax credit under sections 135.010 to 135.035, RSMo. Once adjusted tax liability, age, and income is verified, the director shall determine eligibility for the credit and provide a list of all verified eligible owners to the county assessors or county clerks in counties with a township form of government by December fifteenth of each year. By January fifteenth, the county assessors shall provide a list to the department of any verified eligible owners who made improvements not for accommodation of a disability to the homestead and the dollar amount of the assessed value of such improvements. If the dollar amount of the assessed value of such improvements totaled more than five percent of the prior year appraised value, such eligible owners shall be disqualified from receiving the credit in the current tax year.

10. The director shall calculate the level of appropriation necessary to set the homestead exemption limit at five percent when based on a year of general reassessment or at two and one-half percent when based on a year without general reassessment for the homesteads of all verified eligible owners, and provide such calculation to the speaker of the house of representatives, the president pro tempore of the senate, and the director of the office of budget and planning in the office of administration by January thirty-first of each year.

[9.] 11. [If, in any given year,] For applications made in 2005, the general assembly

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shall make an appropriation for the funding of the homestead exemption credit that is signed by the governor, then the director shall, by July thirty-first of such year, set the homestead exemption limit. The limit shall be a single, statewide percentage increase to tax liability, rounded to the nearest hundredth of a percent, which, if applied to all homesteads of verified eligible owners who applied for the homestead exemption credit in the immediately prior tax year, would cause all but one-quarter of one percent of the amount of the appropriation, minus any withholding by the governor, to be distributed during that fiscal year. The remaining one-quarter of one percent shall be distributed to the county assessment funds of each county on a proportional basis, based on the number of eligible owners in each county; such one-quarter percent distribution shall be delineated in any such appropriation as a separate line item in the total appropriation. If no appropriation is made by the general assembly during any tax year or no funds are actually distributed pursuant to any appropriation therefor, then no homestead preservation credit shall apply in such year.

[10.] 12. After setting the homestead exemption limit for applications made in 2005, the director shall apply the limit to the homestead of each verified eligible owner and calculate the credit to be associated with each verified eligible owner's homestead, if any. The director shall send a list of those eligible owners who are to receive the homestead exemption credit, including the amount of each credit, the certified parcel number of the homestead, and the address of the homestead property, to the county collectors or county clerks in counties with a township form of government by August thirty-first. Pursuant to such calculation, the director shall instruct the state treasurer as to how to distribute the appropriation and assessment fund allocation to the county collector's funds of each county or the treasurer ex officio collector's fund in counties with a township form of government where recipients of the homestead exemption credit are located, so as to exactly offset each homestead exemption credit being issued, plus the one-quarter of one percent distribution for the county assessment funds. As a result of the appropriation, in no case shall a political subdivision receive more money than it would have received absent the provisions of this section plus the one-quarter of one percent distribution for the county assessment funds. Funds, at the direction of the county collector or the treasurer ex officio collector in counties with a township form of government, shall be deposited in the county collector's fund of a county or the treasurer ex officio collector's fund or may be sent by mail to the collector of a county, or the treasurer ex officio collector in counties with a township form of government, not later than October first in any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government, so as to exactly offset each homestead exemption credit being

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issued. In counties with a township form of government, the county clerk shall provide the treasurer ex officio collector a summary of the homestead exemption credit for each township for the purpose of distributing the total homestead exemption credit to each township collector in a particular county.

[11.] 13. If, in any given year after 2005, the general assembly shall make an appropriation for the funding of the homestead exemption credit that is signed by the governor, then the director shall, by July thirty-first of such year, set the homestead exemption limit. The limit shall be a single, statewide percentage increase to tax liability, rounded to the nearest hundredth of a percent, which, if applied to all homesteads of verified eligible owners who applied for the homestead exemption credit in the immediately prior tax year, would cause all of the amount of the appropriation, minus any withholding by the governor, to be distributed during that fiscal year. If no appropriation is made by the general assembly during any tax year or no funds are actually distributed pursuant to any appropriation therefor, then no homestead preservation credit shall apply in such year.

14. After setting the homestead exemption limit for applications made after 2005, the director shall apply the limit to the homestead of each verified eligible owner and calculate the credit to be associated with each verified eligible owner's homestead, if any. The director shall send a list of those eligible owners who are to receive the homestead exemption credit, including the amount of each credit, the certified parcel number of the homestead, and the address of the homestead property, to the county collectors or county clerks in counties with a township form of government by August thirty-first. Pursuant to such calculation, the director shall instruct the state treasurer as to how to distribute the appropriation to the county collector's fund of each county where recipients of the homestead exemption credit are located, so as to exactly offset each homestead exemption credit being issued. As a result of the appropriation, in no case shall a political subdivision receive more money than it would have received absent the provisions of this section. Funds, at the direction of the collector of the county or treasurer ex-officio collector in counties with a township form of government, shall be deposited in the county collector's fund of a county or may be sent by mail to the collector of a county, or treasurer ex officio collector in counties with a township form of government, not later than October first in any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government, so as to exactly offset each homestead exemption credit being issued.

- 15. The department shall promulgate rules for implementation of this section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void. Any rule promulgated by the department shall in no way impact, affect, interrupt, or interfere with the performance of the required statutory duties of any county elected official, more particularly including the county collector when performing such duties as deemed necessary for the distribution of any homestead appropriation and the distribution of all other real and personal property taxes.
- [12.] 16. In the event that an eligible owner dies or transfers ownership of the property after the homestead exemption limit has been set in any given year, but prior to [the mailing of the tax bill] January first of the year in which the credit would otherwise be applied, the credit shall be void and any corresponding moneys, pursuant to subsection 10 of this section, shall lapse to the state to be credited to the general revenue fund. In the event the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government determines prior to issuing the credit that the individual is not an eligible owner because the individual did not pay the prior three years' property tax liability in full, the credit shall be void and any corresponding moneys, under subsection 11 of this section, shall lapse to the state to be credited to the general revenue fund.
- [13.] **17.** This section shall apply to all tax years beginning on or after January 1, 2005. This subsection shall become effective June 28, 2004.
- [14.] **18.** In accordance with the provisions of sections 23.250 to 23.298, RSMo, and unless otherwise authorized pursuant to section 23.253, RSMo:
 - (1) Any new program authorized under the provisions of this section shall automatically sunset six years after the effective date of this section; and
 - (2) This section shall terminate on September first of the year following the year in which any new program authorized under this section is sunset, and the revisor of statutes shall designate such sections and this section in a revision bill for repeal.
 - 137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district.
 - 4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor

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shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The assessor shall annually assess all real property in the following manner: new 10 assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following 12 even-numbered year, except for new construction and property improvements which shall be 13 valued as though they had been completed as of January first of the preceding odd-numbered 14 year. The assessor may call at the office, place of doing business, or residence of each person 15 required by this chapter to list property, and require the person to make a correct statement of all 16 taxable tangible personal property owned by the person or under his or her care, charge or 17 management, taxable in the county. On or before January first of each even-numbered year, the 18 assessor shall prepare and submit a two-year assessment maintenance plan to the county 19 governing body and the state tax commission for their respective approval or modification. The 20 county governing body shall approve and forward such plan or its alternative to the plan to the 21 state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall 23 be considered approved by the county governing body. If the state tax commission fails to 24 approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds 25 26 outlined in section 137.750, the county or the assessor shall petition the administrative hearing 27 commission, by May first, to decide all matters in dispute regarding the assessment maintenance 28 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with 29 mediation or arbitration upon terms agreed to by the parties. The final decision of the 30 administrative hearing commission shall be subject to judicial review in the circuit court of the 31 county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, 33 computer-assisted method or a computer program, the burden of proof, supported by clear, 34 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing 35 or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption 36 that the assessment was made by a computer, computer-assisted method or a computer program. 37 Such evidence shall include, but shall not be limited to, the following: 38

- (1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and
 - (2) The purchase prices from sales of at least three comparable properties and the address

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- 41 or location thereof. As used in this paragraph, the word "comparable" means that:
 - (a) Such sale was closed at a date relevant to the property valuation; and
- (b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.
- 48 2. Assessors in each county of this state and the city of St. Louis may send personal 49 property assessment forms through the mail.
 - 3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percents of their true value in money:
- 53 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;
 - (2) Livestock, twelve percent;
 - (3) Farm machinery, twelve percent;
 - (4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;
 - (5) Poultry, twelve percent; and
 - (6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (6) of section 135.200, RSMo, twenty-five percent.
 - 4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.
 - 5. All subclasses of real property, as such subclasses are established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:
 - (1) For real property in subclass (1), nineteen percent;
- 75 (2) For real property in subclass (2), twelve percent; and
- 76 (3) For real property in subclass (3), thirty-two percent.

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- 6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home 82 for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such 84 request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. A manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. A manufactured home located on real estate owned by the manufactured home owner may be considered real property.
 - 7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, and assessed as a realty improvement to the existing real estate parcel.
 - 8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home has been converted to real property in compliance with section 700.111, RSMo, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.
 - 9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.
 - 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.
- 111 11. If a physical inspection is required, pursuant to subsection 10 of this section, the 112 assessor shall notify the property owner of that fact in writing and shall provide the owner clear

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written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

- 12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a "drive-by inspection" or the like shall not be considered sufficient to constitute a physical inspection as required by this section.
- 13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.
- 14. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.
- 15. The provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective January 1, 2003, for any taxing jurisdiction within a county with a charter form of government with greater than one million inhabitants, and the provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, shall become effective October 1, 2004, for all taxing jurisdictions in this state. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by this act, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties

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149 where at least one of such counties has opted out and at least one of such counties has not opted 150 out shall calculate [the separate rates for the three subclasses of real property and the aggregate 151 class of personal property as required by section 137.073, provided that such political 152 subdivision shall also provide a single blended rate, in accordance with the procedure for 153 determining a blended rate for school districts in subdivision (1) of subsection 6 of section 154 137.073. Such blended rate shall be used for the portion of such political subdivision that is 155 situated within any county that has opted out a single tax rate as in effect prior to the enactment of house bill number 1150 of the ninety-first general assembly, second regular 156 157 session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 158 159 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first 160 general assembly, second regular session, and section 137.073 as modified by this act, for the 161 next year of general reassessment, by an affirmative vote of the governing body prior to 162 December thirty-first of any year.

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

- (1) "Business personal property", tangible personal property which is used in a trade or business or used for production of income and which has a determinable life of longer than one year except that supplies used by a business shall also be considered business personal property, but shall not include livestock, farm machinery, grain and other agricultural crops in an unmanufactured condition, property subject to the motor vehicle registration provisions of chapter 301, RSMo, property assessed under section 137.078, the property of rural electric cooperatives under chapter 394, RSMo, or property assessed by the state tax commission under chapters 151, 153, and 155, RSMo, section 137.022, and sections 137.1000 to 137.1030;
 - (2) "Class life", the class life of property as set out in the federal Modified Accelerated Cost Recovery System life tables or their successors under the Internal Revenue Code as amended:
 - (3) "Economic or functional obsolescence", a loss in value of personal property above and beyond physical deterioration and age of the property. Such loss may be the result of economic or functional obsolescence or both;
 - (4) "Original cost", the price the current owner, the taxpayer, paid for the item without freight, installation, or sales or use tax. In the case of acquisition of items of personal property as part of an acquisition of an entity, the original cost shall be the historical cost of those assets remaining in place and in use and the placed in service date shall be the date of acquisition by the entity being acquired;
 - (5) "Placed in service", property is placed in service when it is ready and available

- for a specific use, whether in a business activity, an income-producing activity, a taxexempt activity, or a personal activity. Even if the property is not being used, the property is in service when it is ready and available for its specific use;
 - (6) "Recovery period", the period over which the original cost of depreciable tangible personal property shall be depreciated for property tax purposes and shall be the same as the recovery period allowed for such property under the Internal Revenue Code.
 - 2. To establish uniformity in the assessment of depreciable tangible personal property, each assessor shall use the standardized schedule of depreciation in this section to determine the assessed valuation of depreciable tangible personal property for the purpose of estimating the value of such property subject to taxation under this chapter.
 - 3. For purposes of this section, and to estimate the value of depreciable tangible personal property for mass appraisal purposes, each assessor shall value depreciable tangible personal property by applying the class life and recovery period to the original cost of the property according to the following depreciation schedule. The percentage shown for the first year shall be the percentage of the original cost used for January first of the year following the year of acquisition of the property, and the percentage shown for each succeeding year shall be the percentage of the original cost used for January first of the respective succeeding year as follows:

41	Year	Recovery Period in Years					
42		3	5	7	10	15	20
43	1	75.00	85.00	89.29	92.50	95.00	96.25
44	2	37.50	59.50	70.16	78.62	85.50	89.03
45	3	12.50	41.65	55.13	66.83	76.95	82.35
46	4	5.00	24.99	42.88	56.81	69.25	76.18
47	5		10.00	30.63	48.07	62.32	70.46
48	6			18.38	39.33	56.09	65.18
49	7			10.00	30.59	50.19	60.29
50	8				21.85	44.29	55.77
51	9				15.00	38.38	51.31
52	10					32.48	46.85
53	11					26.57	42.38
54	12					20.67	37.92
55	13					15.00	33.46
56	14						29.00
57	15						24.54

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- Depreciable tangible personal property in all recovery periods shall continue in subsequent years to have the depreciation factor last listed in the appropriate column so long as it is owned or held by the taxpayer. The state tax commission shall study and analyze the values established by this method of assessment and in every odd-numbered year make recommendations to the joint committee on tax policy pertaining to any changes in this methodology, if any, that are warranted.
- 4. Such estimate of value determined under this section shall be presumed to be correct for the purpose of determining the true value in money of the depreciable tangible personal property, but such estimation may be disproved by substantial and persuasive evidence of the true value in money under any method determined by the state tax commission to be correct, including, but not limited to, an appraisal of the tangible personal property specifically utilizing generally accepted appraisal techniques, and contained in a narrative appraisal report in accordance with the Uniform Standards of Professional Appraisal Practice or by proof of economic or functional obsolescence or evidence of excessive physical deterioration. For purposes of appeal of the provisions of this section, the salvage or scrap value of depreciable tangible personal property may only be considered if the property is not in use as of the assessment date.
- 5. This section shall not apply to business personal property placed in service before January 2, 2006.
- 6. The provisions of this section are not intended to modify the definition of tangible personal property as defined in section 137.010.

any cause no list thereof shall be given to the assessor in proper time and manner, or whenever the assessor has insufficient information to assess any real property, the assessor or an employee of the assessor's own view,] or on the best information the assessor can obtain; and for that purpose the assessor or an employee of the assessor or an employee of the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary to assess such real property only when the assessor is entering because the assessor has insufficient information to assess such real property or to assess such personal property only when the assessor is entering because no list of taxable personal property has been given, and may examine any person upon oath touching the same. The assessor or an employee of the assessor shall not enter the interior of any structure on any real property as part of the inspection

- 13 to assess such property without permission. The assessor shall list, assess and cause taxes to
- 14 be imposed upon omitted taxable personal property in the current year and in the event personal
- 15 property was also subject to taxation in the immediately preceding three years, but was omitted,
- 16 the assessor shall also list, assess and cause taxes to be imposed upon such property.

[137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, the assessor shall make out the list, on the assessor's own view, or on the best information the assessor can obtain; and for that purpose the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary, and may examine any person upon oath touching the same. The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately prior year, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.]

- 137.465. 1. It shall be the duty of the county clerk of each county in this state, that has or hereafter may adopt township organization, to [make out] annually **submit**, for the use of the [township collector] **collector-treasurer** of each [township] **county**, correct lists of the property assessed, which lists shall be in alphabetical order, the names of the persons owing tax on personal property in [each collector's district] **the county**, the aggregate value of such property assessed to each person, and the amount of taxes due thereon.
- 2. [He] **The county clerk** shall also [make out] **submit** for the use of the [township collector] **collector-treasurer** an abstract of all real property which is assessed, in numerical order, which shall show the name or names, if known, of the person or persons to whom each tract or lot is assessed, and the value of each tract or lot, and the amount of taxes due thereon, which list shall be made out in strict conformity with the forms and instructions furnished by the state tax commission.
- 137.585. 1. In addition to other levies authorized by law, the township board of directors of any township in their discretion may levy an additional tax not exceeding thirty-five cents on each one hundred dollars assessed valuation in their township for road and bridge purposes. Such tax shall be levied by the township board, to be collected by the [township collector] **collector-treasurer** and turned into the county treasury, where it shall be known and designated as a special road and bridge fund.
 - 2. The county commission of any such county may in its discretion order the county

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treasurer or collector-treasurer to retain an amount not to exceed five cents on the one hundred dollars assessed valuation out of such special road and bridge fund and to transfer the same to the county special road and bridge fund; and all of said taxes over the amount so ordered to be 10 11 retained by the county shall be paid to the treasurers of the respective townships from which it came as soon as practicable after receipt of such funds, and shall be designated as a special road 13 and bridge fund of such township and used by said townships only for road and bridge purposes, except that amounts collected within the boundaries of road districts formed in accordance with the provisions of sections 233.320 to 233.445, RSMo, shall be paid to the treasurers of such road 15 districts; provided that the amount retained, if any, by the county shall be uniform as to all such 17 townships levying and paying such tax into the county treasury; provided further, that the 18 proceeds of such fund may be used in the discretion of the township board of directors in the 19 construction and maintenance of roads and in improving and repairing any street in any 20 incorporated city, town or village in the township, if said street shall form a part of a continuous 21 highway of the township running through said city, town or village.

137.720. 1. A percentage of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750. The percentage shall be one-half of one percent for all counties of the first and second classification and cities not within a county and one percent for counties of the third and fourth classification.

- 2. For counties of the first classification, counties with a charter form of government, and any city not within a county, an additional one-eighth of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, and for counties of the second, third, and fourth classification, an additional one-quarter of one percent of all ad valorem property tax collections shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred thousand dollars in any year for any county of the first classification and any county with a charter form of government and fifty thousand dollars in any year for any county of the second, third, or fourth classification.
- 3. The county shall bill any taxing authority collecting its own taxes. The county may also provide additional moneys for the fund. To be eligible for state cost-share funds provided pursuant to section 137.750, every county shall provide from the county general revenue fund, an amount equal to an average of the three most recent years of the amount provided from general revenue to the assessment fund; provided, however, that capital expenditures and equipment expenses identified in a memorandum of understanding signed by the county's

- governing body and the county assessor prior to transfer of county general revenue funds to the assessment fund shall be deducted from a year's contribution before computing the three-year average, except that a lesser amount shall be acceptable if unanimously agreed upon by the county assessor, the county governing body, and the state tax commission. The county shall deposit the county general revenue funds in the assessment fund as agreed to in its original or amended maintenance plan, state reimbursement funds shall be withheld until the amount due is properly deposited in such fund.
 - 4. Four years following the effective date, the state tax commission shall conduct a study to determine the impact of increased fees on assessed valuation.
 - 5. Any increase to the portion of property tax collections deposited into the county assessment funds provided for in subsection 2 of this section shall be disallowed in any year in which the state tax commission certifies an equivalent sales ratio for the county of less than or equal to thirty-one and two-thirds percent pursuant to the provisions of section 138.395, RSMo.
- 6. The provisions of subsections 2, 4, and 5 of this section shall expire on December 31, 2009.

138.100. 1. The following rules shall be observed by such county boards of equalization:

- (1) They shall raise the valuation of all tracts or parcels of land and all tangible personal property as in their opinion have been returned below their real value; but, after the board has raised the valuation of such property, notice shall be given that said valuation of such property has been increased and a hearing shall be granted; such notice shall be in writing and shall be directed to the owner of the property or the person controlling the same, at his last address as shown by the records in the assessor's office, and shall describe the property and the value thereof as increased; such notice may be by personal service or by mail and if the address of such person or persons is unknown, notice may be given by publication in two newspapers published within the county; such notice shall be served, mailed or published at least five days prior to the date on which said hearing shall be held at which objections, if any, may be made against said increased assessment;
- (2) They shall reduce the valuation of such tracts or parcels of land or of any tangible personal property which, in their opinion, has been returned above its true value as compared with the average valuation of all the real and tangible personal property of the county.
- 2. Such hearings shall end on the last Saturday of July of each year; provided, that the estimated true value of personal property as shown on any itemized personal property return shall not be conclusive on the assessor or prevent the assessor from increasing such valuation. Provided further that said board of equalization [shall] **may** meet thereafter at least once a month for the purpose of hearing allegations of erroneous assessments, double assessments and clerical errors, and upon satisfactory proof thereof shall correct such errors and certify the same to the

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- 22 county clerk and county collector.
- 3. The board of equalization in all counties with a charter form of government shall provide the taxpayer with written findings of fact and a written basis for the board's decision regarding any parcel of real property which is the subject of a hearing before any board of equalization.
 - 4. The provisions of subsection 3 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

139.040. [Taxes may be paid in any acceptable medium of exchange. State warrants shall be received in payment of state taxes. Jury certificates of the county shall be received in payment of county taxes. Past due bonds or coupons of any county, city, township, drainage 4 district, levee district or school district shall be received in payment of any tax levied for the 5 payment of bonds or coupons of the same issue, but not in payment of any tax levied for any other purpose. Any warrant, issued by any county or city, when presented by the legal holder thereof, shall be received in payment of any tax, license, assessment, fine, penalty or forfeiture 7 existing against the holder and accruing to the county or city issuing the warrant; but no such warrant shall be received in payment of any tax unless it was issued during the year for which 10 the tax was levied, or there is an excess of revenue for the year in which the warrant was issued over and above the expenses of the county or city for that year.] A county or city collector, or other collection authority charged with the duty of tax or license collection is authorized 12 13 but not obligated to accept cash, personal check, business check, money order, credit card, or electronic transfers of funds for any tax or license payable to the county. The collection 14 authority may refuse to accept any medium of exchange at the discretion of the collection 15 16 authority. Refusal by the collection authority to accept alternative means of payment beyond those approved by the collection authority shall not relieve an obligor of the 17 obligor's tax or license obligation nor shall it delay the levy of interest and penalty on any 18 overdue unpaid tax or license obligation pending submission of a form or payment 19 20 approved by the collection authority.

transfers of funds for any tax **or license** payable to the county. A county collector shall not be required to accept payment by credit card if the credit card **bank**, **processor**, **or** issuer would charge the county a fee for such payment. However, a county may accept payment by credit card and charge the person making such payment by credit card a fee equal to the fee charged the county by the credit card **bank**, **processor**, issuer for such payment. A **county may accept** payment by electronic transfer of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

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139.120. 1. The collector or collector-treasurer in a county having township **organization** shall diligently endeavor and use all lawful means to collect all taxes which they are required to collect in their respective counties, and to that end they shall have the power to seize and sell the goods and chattels of the person liable for taxes, in the same manner as goods and chattels are or may be required to be seized and sold under execution issued on judgments at law, and no property whatever shall be exempt from seizure and sale for taxes due on lands 6 or personal property; provided, that no such seizure or sale for taxes shall be made until after the first day of October of each year, and the collector or collector-treasurer shall not receive a credit for delinquent taxes until [he] the collector or collector-treasurer shall have made 10 affidavit that [he] the collector or collector-treasurer has been unable to find any personal 11 property out of which to make the taxes in each case so returned delinquent; but no such seizure 12 and sale of goods shall be made until the collector or collector-treasurer has made demand for the payment of the tax, either in person or by deputy, to the party liable to pay the same, or by 13 14 leaving a written or printed notice at his place of abode for that purpose, with some member of 15 the family over fifteen years of age.

2. Such seizure may be made at any time after the first day of October, and before said taxes become delinquent, or after they become delinquent; provided further, that when any person owing personal tax removes from one county in this state to another, it shall be the duty of the county collector, or [township collector] collector-treasurer as the case may be, of the county from which such person shall move, to send a tax bill to the sheriff of the county into which such person may be found, and on receipt of the same by said sheriff, it shall be [his] the 22 collector's or the collector-treasurer's duty to proceed to collect said tax bill in like manner as provided by law for the collection of personal tax, for which [he] the collector or the **collector-treasurer** shall be allowed the same compensation as provided by law in the collection of executions. It shall be the duty of the sheriff in such case to make due return to the collector or collector-treasurer of the county from whence said tax bill was issued, with the money collected thereon.

139.350. Every [ex officio township collector] collector-treasurer in a county having a township organization, upon receiving the tax book and warrant from the county clerk, shall proceed in the following manner to collect the same; and [he] the collector-treasurer shall mail to all resident taxpayers, at least fifteen days prior to delinquent date, a statement of all real and tangible personal property taxes due and assessed on the current tax books in the name of the taxpayers. [Collectors] Collector-treasurers shall also mail tax receipts for all the taxes received by mail.

139.400. If the [township collector] collector-treasurer in any county that has adopted township organization shall be unable to collect any taxes charged in the tax list, by

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reason of the removal or insolvency of the person to whom such tax may be charged, or on account of any error in the tax list, [he] the collector-treasurer shall deliver to the county [treasurer] **clerk** his **or her** tax book, and shall [make out] **submit** and file with said [treasurer] 5 clerk, at the time of his or her settlement, a statement in writing, setting forth the name of the person charged with such tax, the value of the property, and the amount of tax so charged and the cause of the delinquency, and shall make oath before the county clerk, or some associate circuit judge, that the facts stated in such statement are true and correct, and that the sums 10 mentioned therein remain unpaid, and that [he] the collector-treasurer used due diligence to 11 collect the same, which oath or affidavit shall be signed by the [township collector] collectortreasurer; and upon filing said statement, the county [treasurer] clerk shall allow the [township] 13 collector collector-treasurer credit for the amount of taxes therein stated, and shall apportion 14 and credit the same on the several funds for which such tax was charged; and when [he] the collector-treasurer makes settlement with the county commission, such statement shall be a 15 sufficient voucher to entitle [him] **the collector-treasurer** to credit for the amount therein stated; but in no case shall any [township collector] collector-treasurer, county clerk, or county 17 18 treasurer, be entitled to abatement on the resident tax list until the statement and affidavit 19 aforesaid are filed as required by this chapter.

county that has adopted township organization, at the term of the county commission to be held on the first Monday in March of each year, shall make a final settlement of [his] the collector-treasurer's accounts with the county commission for state, county, school and township taxes; produce receipts from the proper officers for all school and township taxes collected by [him, less his commission] the collector-treasurer's; pay over to the county [treasurer and ex officio collector] treasury all moneys remaining in his or her hands, collected by [him] the collector-treasurer on state and county taxes; make his or her return of all delinquent or unpaid taxes, as required by law, and make oath before the commission that [he] the collector-treasurer has exhausted all the remedies required by law for the collection of such taxes.

- 2. On or before the twentieth day of March in each year, [he] **the collector-treasurer** shall make a final settlement with the township board.
- 3. If any [township collector] **collector-treasurer** shall fail or refuse to make the settlement required by this section, or shall fail or refuse to pay over the state and county taxes, as provided in this section, the county commission shall attach [him] **the collector-treasurer** until [he] **the collector-treasurer** shall make such settlement of his **or her** accounts or pay over the money found due from [him] **the collector-treasurer**; and the commission shall cause the

19 clerk thereof to notify the director of revenue and the prosecuting attorney of the county at once

of the failure of such [township collector] collector-treasurer to settle his or her accounts, or

- 21 pay over the money found due from [him] the collector-treasurer, and the director of revenue
- 22 and the prosecuting attorney shall proceed against such collector in the manner provided in
- 23 section 139.440, and such collector shall be liable to the penalties provided in section 139.440.
 - 139.430. 1. The [township collector] collector-treasurer in any county that has a township organization, on or before the [fifth] tenth day of each month, shall make and file in the office of the county clerk a statement showing the amount of taxes collected by [him] the collector-treasurer for all purposes during the preceding month, which statement shall be sworn to by such [township collector] collector-treasurer before the county clerk, or some other officer authorized to administer oaths.
 - 2. On or before the tenth day in each month, the [township collector, after deducting his commissions,] **collector-treasurer** shall pay over to the county [treasurer and ex officio collector] **treasury** all state and county taxes collected by [him] **the collector-treasurer** during the preceding month, as shown by the statement required by this section, and take duplicate receipts therefor, one of which [he] **the collector-treasurer** shall retain and the other [he] **the collector-treasurer** shall file with the county clerk; and the county clerk shall charge the [treasurer] **collector-treasurer** with the amounts so receipted for, to be accounted for at the annual settlement.
 - 3. The [township collector] **collector-treasurer**, in like manner, on or before the twentieth day of each month, shall pay over to the township trustee and ex officio treasurer [after deducting his commission] all township taxes and funds of every kind belonging to the township, collected by [him] **the collector-treasurer** during the preceding month, and take duplicate receipts therefor, one of which [he] **the collector-treasurer** shall retain and the other [he] **the collector-treasurer** shall deposit with the township clerk, who shall charge the township trustee and ex officio treasurer with the amount so receipted.
 - [4. The township collector shall receive a commission of two and one-half percent on the first forty thousand dollars collected; one percent on the next forty thousand dollars collected; and three-fourths of one percent on the remainder of all moneys collected by him.]
- 139.440. 1. If any [township collector] **collector-treasurer** shall fail or refuse to file the statement required by section 139.430, or, having filed such statement, shall neglect or refuse to pay over to the county [treasurer and ex officio collector] **treasury** the state and county taxes collected by him **or her** during the preceding month, as shown by such statement, the county clerk, immediately after such default, and not later than the fifteenth day of the month in which such statement was or should have been made, shall certify such fact to the director of revenue

- and the prosecuting attorney of the county; and the director of revenue and the prosecuting attorney shall proceed against such defaulting [township collector] **collector-treasurer** in the same manner as is provided by section 139.270 for proceeding against defaulting county collectors [and ex officio county collectors,] and the [township collector] **collector-treasurer** shall [forfeit his commission] on all moneys collected and wrongfully withheld, [and otherwise]
- be liable to all the penalties imposed by section 139.270.
 2. The county clerk shall certify a copy of such monthly statement to the director of

revenue within the time prescribed for certifying the statements of the county collectors and [ex

15 officio collectors] collector-treasurers.

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- 139.450. The [ex officio collector] **collector-treasurer** shall include in his **or her** monthly statement all such sums collected for the preceding month [as may have been paid to him by the township collectors up to the time of making his monthly statement,] which have not been included in any previous statements, and shall include in [his] **the collector-treasurer's** annual settlement, as provided in this chapter and in the general revenue law, the whole amount of taxes collected [by the several township collectors of his county] as shown by the annual settlements [of the township collectors] with the county commission as provided in section
- 139.460. 1. The [township collector] collector-treasurer shall be required to draw or procure a plat of each school district or fractional part thereof in [his township] the collector-treasurer's county, and shall keep a true and correct account of all school moneys collected by him or her in each school district or fractional part thereof; and when said collector pays the moneys so collected by him or her to the township treasurer or school district treasurer, he or she shall state the amount collected from each school district or fractional part thereof, and take duplicate receipts therefor, one of which he or she shall retain, and file the other with the township clerk.
 - 2. As soon as the school funds are apportioned, the township treasurer shall apply to the county [treasurer] **collector-treasurer** for the school moneys belonging to each school district or fractional part thereof, in his **or her** township, and the county [treasurer] **collector-treasurer** shall pay over to him **or her** all of said school money, taking duplicate receipts therefor, one of which he **or she** shall file with the township clerk **and one of which shall be retained**.
 - 3. The township treasurer shall safely keep such money until paid out upon the order of the board of directors of the various school districts in his **or her** township.
 - 4. When any school district is divided by township or county lines, the district shall be considered in the township or county in which the schoolhouse is located, and the township treasurer holding any money belonging to fractional parts of districts in which no schoolhouse

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- 19 is located shall pay over all such money to the township treasurer of the township in which the
- 20 fractional part of the district having the schoolhouse is located, taking duplicate receipts therefor,
- 21 one of which shall be filed with the township clerk, and the township treasurer shall settle
- 22 annually with the township board on or before the twentieth day of March in each year.
 - 140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes **or neighborhood improvement district special assessments** are delinquent and unpaid are subject to sale to discharge the lien for the delinquent and unpaid taxes **or unpaid special assessments** as provided for in this chapter on the fourth Monday in August of each year.
 - 2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county or city taxes **or special assessments** without judicial proceedings, unless the notice of sale contains the names of all record owners thereof, or the names of all owners appearing on the land tax book and all other information required by law. Delinquent taxes **or unpaid special assessments**, penalty, interest and costs due thereon may be paid to the county collector at any time before the property is sold therefor.
 - 3. The entry in the back tax book by the county clerk of the delinquent lands, lots, mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes or unpaid special assessments as provided in section 67.469, RSMo, together with penalty, interest and costs.
 - 165.071. 1. At least once in every month the county collector in all counties of the first and second [classes] classifications and the [township collector] collector-treasurer in counties having township organization shall pay over to the treasurer of the school board of all seven-director districts all moneys received and collected by [him] the collector-treasurer to which the board is entitled and take duplicate receipts from the treasurer, one of which [he] the collector-treasurer shall file with the secretary of the school board and the other [he] the collector-treasurer shall file in his or her settlement with the county commission.
- 8 2. The county collector in counties of the third and fourth [classes] classification, except in counties under township organization, shall pay over to the county treasurer at least once in every month all moneys received and collected by [him] the county collector which are due each 10 school district and shall take duplicate receipts therefor, one of which [he] the county collector 11 shall file in his or her settlement with the county commission. The county treasurer in such 12 13 counties shall pay over to the treasurer of the school board of seven-director districts, at least once in every month, all moneys so received by [him] the county treasurer to which the board 14 is entitled. Upon payment [he] the county treasurer shall take duplicate receipts from the 15 16 treasurer of the school board, one of which [he] the county treasurer shall file with the secretary

of the school board, and the other he shall file in his **or her** settlement with the county commission.

190.010. 1. An ambulance district may be created, incorporated and managed as provided in sections 190.001 to 190.090 and may exercise the powers herein granted or necessarily implied. The territory contained within the corporate limits of a proposed ambulance district shall not be required to be contiguous. Any territory which is 4 5 noncontiguous within a proposed district must be located so that at least a portion of the territory lies within five miles of any other portion of the territory contained within the 7 proposed ambulance district. Notwithstanding the provisions of subsection 2 of section **190.015**, an ambulance district may include municipalities or territory not in municipalities or both or territory in one or more counties; except, that the provisions of sections 190.001 to 10 190.090 are not effective in counties having a population of more than four hundred thousand inhabitants at the time the ambulance district is formed. The territory contained within the 12 corporate limits of an existing ambulance district shall not be incorporated in another ambulance 13 district. Ambulance districts created and still operating before August 1, 1998, in counties of less than four hundred thousand population are authorized to continue operation subject to 14 15 sections 190.001 to 190.090 if the population of the county within the ambulance district exceeds 16 four hundred thousand after August 1, 1998.

- 190.015. **1.** Whenever the creation of an ambulance district is desired, a number of voters residing in the proposed district equal to ten percent of the vote cast for governor in the proposed district in the next preceding gubernatorial election may file with the county clerk in which the territory or the greater part thereof is situated a petition requesting the creation thereof. In case the proposed district [which shall be contiguous] is situated in two or more counties, the petition shall be filed in the office of the county clerk of the county in which the greater part of the area is situated, and the commissioners of the county commission of the county shall set the petition for public hearing. The petition shall set forth:
 - (1) A description of the territory to be embraced in the proposed district;
- 10 (2) The names of the municipalities located within the area;
 - (3) The name of the proposed district;
- 12 (4) The population of the district which shall not be less than two thousand inhabitants;
- 13 (5) The assessed valuation of the area, which shall not be less than ten million dollars;
- 14 and

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- - 2. In any county with a charter form of government and with more than one million inhabitants, fire protection districts created under chapter 321, RSMo, may choose to create an ambulance district with boundaries congruent with each participating fire protection district's existing boundaries provided no ambulance district already exists in whole or part of any district being proposed and the dominant provider of ambulance services within the proposed district as of September 1, 2005, ceases to offer or provide ambulance services, and the board of each participating district, by a majority vote, approves the formation of such a district and participating fire protection districts are contiguous. Upon approval by the fire protection district boards, subsection 1 of this section shall be followed for formation of the ambulance district. Services provided by a district under this subsection shall only include emergency ambulance services as defined in section 321.225, RSMo.
 - 190.090. 1. Two or more organized ambulance districts may consolidate into one ambulance district[, if the territory of the consolidated district is contiguous,] by following the procedures set forth in this section.
 - 2. If the consolidation of existing ambulance districts is desired, a number of voters residing in an existing ambulance district equal to ten percent of the vote cast for governor in the existing district in the next preceding gubernatorial election may file with the county clerk in which the territory or greater part of the proposed consolidated district is situated a petition requesting the consolidation of two or more existing ambulance districts.
 - 3. The petition shall be in the following form:
 - We, the undersigned voters of the ambulance district do hereby petition that existing ambulance districts be consolidated into one consolidated ambulance district.
 - 4. An alternative procedure of consolidation may be followed, if the board of directors of the existing ambulance districts pass a resolution in the following form:
 - Be it resolved by the board of directors of the ambulance district that the ambulance districts be consolidated into one consolidated ambulance district.
- 5. Upon the filing of a petition, or a resolution, with the county clerk from each of the ambulance districts proposed to be consolidated, the county clerk shall present the petition or resolution to the commissioners of the county commission having jurisdiction who shall thereupon order the submission of the question to the voters of the districts. The filing of each of the petitions in the ambulance districts shall have occurred within a continuous twelve-month

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- 6. The notice shall set forth the names of the existing ambulance districts to be included in the consolidated district.
 - 7. The question shall be submitted in substantially the following form:
 - Shall the existing ambulance districts be consolidated into one ambulance district?
- 8. If the county commission having jurisdiction finds that the question to consolidate the districts received a majority of the votes cast, the commission shall make and enter its order declaring that the proposition passed.
 - 9. Within thirty days after the district has been declared consolidated, the county commission shall divide the district into six election districts and shall order an election to be held and conducted as provided in section 190.050 for the election of directors.
 - 10. Within thirty days after the election of the initial board of directors of the district, the directors shall meet and the time and place of the first meeting of the board shall be designated by the county commission. At the first meeting the newly elected board of directors shall choose a name for the consolidated district and shall notify the clerk of the county commission of each county within which the consolidated district is located of the name of the consolidated district.
 - 11. On the thirtieth day following the election of the board of directors, the existing ambulance districts shall cease to exist and the consolidated district shall assume all of the powers and duties exercised by those districts. All assets and obligations of the existing ambulance districts shall become assets and obligations of the consolidated district.
- 190.292. 1. In lieu of the tax levy authorized under section 190.305 for emergency telephone services, the county commission of any county may impose a county sales tax for the provision of central dispatching of fire protection, including law enforcement agencies, emergency ambulance service or any other emergency services, including emergency telephone services, which shall be collectively referred to herein as "emergency services", and which may also include the purchase and maintenance of communications and emergency equipment, including the operational costs associated therein, in accordance with the provisions of this section.
 - 2. Such county commission may, by a majority vote of its members, submit to the voters of the county, at a public election, a proposal to authorize the county commission to impose a tax under the provisions of this section. If the residents of the county present a petition signed by a number of residents equal to ten percent of those in the county who voted in the most recent gubernatorial election, then the commission shall submit such a proposal to the voters of the county.
- 15 3. The ballot of submission shall be in substantially the following form:
- Shall the county of (insert name of county) impose a county sales tax of

17	(insert rate of percent) percent for the purpose of providing central dispatching of fire
18	protection, emergency ambulance service, including emergency telephone services, and other
19	emergency services?

 \square YES \square NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance shall be in effect as provided herein. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the county commission shall have no power to impose the tax authorized by this section unless and until the county commission shall again have submitted another proposal to authorize the county commission to impose the tax under the provisions of this section, and such proposal is approved by a majority of the qualified voters voting thereon.

- 4. The sales tax may be imposed at a rate not to exceed one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo. The sales tax shall not be collected prior to thirty-six months before operation of the central dispatching of emergency services.
- 5. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.
- 6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the tax year in which the tax imposed pursuant to this section for emergency services is certified by the board to be fully operational. Any revenues collected from the tax authorized under section 190.305 shall be credited for the purposes for which they were intended.
- 7. At least once each calendar year, the board, as established by subsection 11 of this section, shall establish a tax rate, not to exceed the amount authorized, that together with any surplus revenues carried forward will produce sufficient revenues to fund the expenditures authorized by sections 190.290 to 190.296. Amounts collected in excess of that necessary within a given year shall be carried forward to subsequent years. The board shall make its determination of such tax rate each year no later than September first and shall fix the new rate which shall be collected as provided in sections 190.290 to 190.296. Immediately upon making its determination and fixing the rate, the board shall publish in its minutes the new rate, and it shall notify every retailer by mail of the new rate.
- 8. Immediately upon the affirmative vote of voters of such a county on the ballot proposal to establish a county sales tax pursuant to the provisions of this section, the county commission shall appoint the initial members of a board to administer the funds and oversee the provision of emergency services in the county. Beginning with the general election in 1994, all

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- 53 board members shall be elected according to this section and other applicable laws of this state.
- 54 At the time of the appointment of the initial members of the board, the commission shall
- 55 relinquish and no longer exercise the duties prescribed in this chapter with regard to the
- 56 provision of emergency services and such duties shall be exercised by the board.
 - 9. The initial board shall consist of seven members appointed without regard to political affiliation, three of whom shall be selected from, and who shall represent, the fire protection districts, ambulance districts, sheriff's department, municipalities, and any other emergency services. Four of the members of the board shall not be selected from or represent the fire protection districts, ambulance districts, sheriff's department, municipalities, or any other emergency services. Any individual serving on the board on August 28, 2004, may continue to serve and seek reelection or reappointment to the board, notwithstanding any provisions of this subsection. This initial board shall serve until its successor board is duly elected and installed in office. The commission shall ensure geographic representation of the county by appointing no more than four members from each district of the county commission.
 - 10. Beginning in 1994, three members shall be elected from each district of the county commission and one member shall be elected at large. The members of the board shall annually elect, from among their number, the chairman of the board. Of those first elected, four members from districts of the county commission shall be elected for terms of two years and two members from districts of the county commission and the member at large shall be elected for terms of four years. In 1996, and thereafter, all terms of office shall be four years. The election of the board members shall be conducted at the first municipal election held in a calendar year.
 - 11. When the board is organized, it shall be a body corporate and a political subdivision of the state and shall be known as the "..... Emergency Services Board".
 - 12. This section shall only apply to any county of the third classification without a township form of government and with more than twenty-four thousand five hundred but less than twenty-four thousand six hundred inhabitants.
- 190.335. 1. In lieu of the tax levy authorized under section 190.305 for emergency telephone services, the county commission of any county may impose a county sales tax for the provision of central dispatching of fire protection, including law enforcement agencies, emergency ambulance service or any other emergency services, including emergency telephone 5 services, which shall be collectively referred to herein as "emergency services", and which may also include the purchase and maintenance of communications and emergency equipment, including the operational costs associated therein, in accordance with the provisions of this section.
- 9 2. Such county commission may, by a majority vote of its members, submit to the voters 10 of the county, at a public election, a proposal to authorize the county commission to impose a

tax under the provisions of this section. If the residents of the county present a petition signed by a number of residents equal to ten percent of those in the county who voted in the most recent gubernatorial election, then the commission shall submit such a proposal to the voters of the county.

3. The ballot of submission shall be in substantially the following form:

Shall the county of (insert name of county) impose a county	sales tax
of (insert rate of percent) percent for the purpose of providing central dispatchi	ng of fire
protection, emergency ambulance service, including emergency telephone services, a	and other
emergency services?	

 \square YES \square NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance shall be in effect as provided herein. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the county commission shall have no power to impose the tax authorized by this section unless and until the county commission shall again have submitted another proposal to authorize the county commission to impose the tax under the provisions of this section, and such proposal is approved by a majority of the qualified voters voting thereon.

- 4. The sales tax may be imposed at a rate not to exceed one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo. The sales tax shall not be collected prior to thirty-six months before operation of the central dispatching of emergency services.
- 5. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.
- 6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the tax year in which the tax imposed pursuant to this section for emergency services is certified by the board to be fully operational. Any revenues collected from the tax authorized under section 190.305 shall be credited for the purposes for which they were intended.
- 7. At least once each calendar year, the governing body shall establish a tax rate, not to exceed the amount authorized, that together with any surplus revenues carried forward will produce sufficient revenues to fund the expenditures authorized by this act. Amounts collected in excess of that necessary within a given year shall be carried forward to subsequent years. The governing body shall make its determination of such tax rate each year no later than September first and shall fix the new rate which shall be collected as provided in this act. Immediately upon making its determination and fixing the rate, the governing body shall publish in its minutes the

47 new rate, and it shall notify every retailer by mail of the new rate.

- 8. Immediately upon the affirmative vote of voters of such a county on the ballot proposal to establish a county sales tax pursuant to the provisions of this section, the county commission shall appoint the initial members of a board to administer the funds and oversee the provision of emergency services in the county. Beginning with the general election in 1994, all board members shall be elected according to this section and other applicable laws of this state. At the time of the appointment of the initial members of the board, the commission shall relinquish and no longer exercise the duties prescribed in this chapter with regard to the provision of emergency services and such duties shall be exercised by the board.
- 9. The initial board shall consist of seven members appointed without regard to political affiliation, who shall be selected from, and who shall represent, the fire protection districts, ambulance districts, sheriff's department, municipalities, any other emergency services and the general public. This initial board shall serve until its successor board is duly elected and installed in office. The commission shall ensure geographic representation of the county by appointing no more than four members from each district of the county commission.
- 10. Beginning in 1994, three members shall be elected from each district of the county commission and one member shall be elected at large, such member to be the chairman of the board. Of those first elected, four members from districts of the county commission shall be elected for terms of two years and two members from districts of the county commission and the member at large shall be elected for terms of four years. In 1996, and thereafter, all terms of office shall be four years.
- 11. Notwithstanding the provisions of subsections 8 to 10 of this section to the contrary, in any county of the first classification with more than two hundred forty thousand three hundred but fewer than two hundred forty thousand four hundred inhabitants, any emergency telephone service 911 board appointed by the county under section 190.309 which is in existence on the date the voters approve a sales tax under this section shall continue to exist and shall have the powers set forth under section 190.339.

198.345. Nothing in sections 198.200 to 198.350 shall prohibit a nursing home district from establishing and maintaining apartments for seniors that provide at a minimum housing, food services, and emergency call buttons to the apartment residents in any county of the third classification without a township form of government and with more than twenty-eight thousand two hundred but fewer than twenty-eight thousand three hundred inhabitants or any county of the third classification without a township form of government and with more than nine thousand five hundred fifty but fewer than nine thousand six hundred fifty inhabitants. Such nursing home districts shall not lease such apartments for less than fair market rent as reported by the United States Department of

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10 Housing and Urban Development.

205.010. Any county, subject to the provisions of the Constitution of the state of Missouri, may establish, maintain, manage and operate a public health center in the following 3 manner: Whenever the county commission shall be presented with a petition signed by at least ten percent or more of the voters of the county, as determined by the number of votes cast for governor at the preceding general election, asking that an annual tax not in excess of forty cents on each one hundred dollars of the assessed valuation of property in the county, be levied for the establishment, maintenance, management and operation of a county health center and the maintenance of the personnel required for operation of the health center, or by majority vote of the county commission in any county of the first classification with more than eighty-two 10 thousand but fewer than eighty-two thousand one hundred inhabitants, or by majority vote 11 of the county commission in any county of the third classification without a township form 12 of government and with more than sixteen thousand six hundred but fewer than sixteen 13 thousand seven hundred inhabitants, the county commission shall submit the question to the 14 voters of the county at an election.

210.860. 1. The governing body of any county or city not within a county may, after voter approval pursuant to this section, levy a tax not to exceed twenty-five cents on each one hundred dollars of assessed valuation on taxable property in the county for the purpose of providing counseling, family support, and temporary residential services to persons eighteen years of age or less **and those services described in section 210.861**. The question shall be submitted to the qualified voters of the county or city not within a county at a county or state general, primary or special election upon the motion of the governing body of the county or city not within a county or upon the petition of eight percent of the qualified voters of the county determined on the basis of the number of votes cast for governor in such county or city not within a county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county or city not within a county shall give legal notice as provided in chapter 115, RSMo. The question shall be submitted in substantially the following form:

Shall County (City) be authorized to levy a tax of cents on each one hundred dollars of assessed valuation on taxable property in the county (city) for the purpose of establishing a community children's services fund for purposes of providing funds for counseling and related services to children and youth in the county (city) eighteen years of age or less and services which will promote healthy lifestyles among children and youth and strengthen families?

19 \square YES \square NO

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor

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- of the question, then the tax shall be levied and collected as otherwise provided by law. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not be levied unless and until the question is again submitted to the qualified voters of the county or city not within a county and a majority of such voters are in favor of such a tax, and not otherwise.
 - 2. All revenues generated by the tax prescribed in this section shall be deposited in the county treasury **or**, **in a city not within a county, to the board established by law to administer such fund** to the credit of a special "Community Children's Services Fund" **to accomplish the purposes set out herein and shall be used for no other purpose**. Such fund shall be administered by **and expended only upon approval by** a board of directors, established pursuant to section 210.861.
- 210.861. 1. When the tax prescribed by section 210.860 or section 67.1775, RSMo, is established, the governing body of the city or county shall appoint a board of directors consisting of nine members, who shall be residents of the **city or** county. All board members shall be appointed to serve for a term of three years, except that of the first board appointed, three members shall be appointed for one-year terms, three members for two-year terms and three 5 members for three-year terms. Board members may be reappointed. In a city not within a county, or any county of the first classification with a charter form of government with a population not less than nine hundred thousand inhabitants, or any county of the first classification with a charter form of government with a population not less than two hundred 10 thousand inhabitants and not more than six hundred thousand inhabitants, or any noncharter 11 county of the first classification with a population not less than one hundred seventy thousand and not more than two hundred thousand inhabitants, or any noncharter county of the first classification with a population not less than eighty thousand and not more than eighty-three thousand inhabitants, or any third classification county with a population not less than 14 15 twenty-eight thousand and not more than thirty thousand inhabitants, or any county of the third 16 classification with a population not less than nineteen thousand five hundred and not more than twenty thousand inhabitants the members of the community mental health board of trustees 17 appointed pursuant to the provisions of sections 205.975 to 205.990, RSMo, shall be the board 18 19 members for the community children's services fund. The directors shall not receive 20 compensation for their services, but may be reimbursed for their actual and necessary expenses.
 - 2. The board shall elect a chairman, vice chairman, treasurer, and such other officers as it deems necessary for its membership. Before taking office, the treasurer shall furnish a surety bond, in an amount to be determined and in a form to be approved by the board, for the faithful performance of his **or her** duties and faithful accounting of all moneys that may come into his **or her** hands. The treasurer shall enter into the surety bond with a surety company authorized

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- to do business in Missouri, and the cost of such bond shall be paid by the board of directors. The board shall administer **and expend** all funds generated pursuant to section 210.860 or section 67.1775, RSMo, in a manner consistent with this section.
 - 3. The board may contract with public or not-for-profit agencies licensed or certified where appropriate to provide qualified services and may place conditions on the use of such funds. The board shall reserve the right to audit the expenditure of any and all funds. The board and any agency with which the board contracts may establish eligibility standards for the use of such funds and the receipt of services. No member of the board shall serve on the governing body, have any financial interest in, or be employed by any agency which is a recipient of funds generated pursuant to section 210.860 or section 67.1775, RSMo.
 - 4. Revenues collected and deposited in the community children's services fund may be expended for the purchase of the following services:
 - (1) Up to thirty days of temporary shelter for abused, neglected, runaway, homeless or emotionally disturbed youth; respite care services; and services to unwed mothers;
 - (2) Outpatient chemical dependency and psychiatric treatment programs; counseling and related services as a part of transitional living programs; home-based and community-based family intervention programs; unmarried parent services; crisis intervention services, inclusive of telephone hotlines; and prevention programs which promote healthy lifestyles among children and youth and strengthen families;
- 45 (3) Individual, group, or family professional counseling and therapy services; 46 psychological evaluations; and mental health screenings.
 - 5. Revenues collected and deposited in the community children's services fund may not be expended for inpatient medical, psychiatric, and chemical dependency services, or for transportation services.
 - 215.246. Beginning July 1, 2006, the commission shall not award grants or loans to any home rule city with more than four hundred thousand inhabitants and located in more than one county unless the governing body of such city has implemented oversight procedures to review expenditures and development plans for all housing contracts in excess of one hundred thousand dollars.
 - 217.905. 1. The commission shall have the following powers:
- 2 (1) To acquire title to the property historically utilized as the Missouri state penitentiary 3 and to acquire by gift or bequest from public or private sources property adjacent thereto and 4 necessary or appropriate to the successful redevelopment of the Missouri state penitentiary 5 property;
- 6 (2) To lease or sell real property to developers who will utilize the property consistent 7 with the master plan for the property **and to hold proceeds from such transactions outside the**

8 state treasury;

- (3) To adopt bylaws for the regulation of its affairs and the conduct of its business;
- (4) To hire employees necessary to perform the commission's work;
- (5) To contract and to be contracted with, including, but without limitation, the authority to enter into contracts with cities, counties and other political subdivisions, agencies of the state of Missouri and public agencies pursuant to sections 70.210 to 70.325, RSMo, and otherwise, and to enter into contracts with other entities, in connection with the acquisition by gift or bequest and in connection with the planning, construction, financing, leasing, subleasing, operation and maintenance of any real property or facility and for any other lawful purpose, and to sue and to be sued;
- (6) To receive for its lawful activities [any rentals, proceeds from the sale of real estate,] contributions or moneys appropriated or otherwise designated for payment to the authority by municipalities, counties, state or other political subdivisions or public agencies or by the federal government or any agency or officer thereof or from any other sources and to apply for grants and other funding and deposit those funds in the Missouri state penitentiary redevelopment fund:
 - (7) To disburse funds for its lawful activities and fix salaries and wages of its employees;
- (8) To invest any of the commission's funds in such types of investments as shall be determined by a resolution adopted by the commission;
- (9) To borrow money for the acquisition, construction, equipping, operation, maintenance, repair, remediation or improvement of any facility or real property to which the commission holds title and for any other proper purpose, and to issue negotiable notes, bonds and other instruments in writing as evidence of sums borrowed;
- (10) To perform all other necessary and incidental functions, and to exercise such additional powers as shall be conferred by the general assembly; and
- (11) To purchase insurance, including self-insurance, of any property or operations of the commission or its members, directors, officers and employees, against any risk or hazard, and to indemnify its members, agents, independent contractors, directors, officers and employees against any risk or hazard. The commission is specifically authorized to purchase insurance from the Missouri public entity risk management fund and is hereby determined to be a "public entity" as defined in section 537.700, RSMo.
- 2. In no event shall the state be liable for any deficiency or indebtedness incurred by the commission.
 - 3. The Missouri state penitentiary redevelopment commission is a state commission for purposes of section 105.711, RSMo, and all members of the commission shall be entitled to coverage under the state legal expense fund.

231.230. Whenever it shall be necessary in any township to build a bridge, the cost of which shall exceed [one hundred] **forty-five hundred** dollars, the township board of directors shall make out and cause to be presented to the county commission a certified statement of the amount of money necessary for the construction thereof, and, if deemed proper, the said county commission shall cause the bridge to be built by contract as provided by law.

231.444. 1. In addition to other levies authorized by law, the governing body of any county of the third classification without a township form of government having a population in excess of four thousand two hundred and less than six thousand according to the most recent decennial census or any county of the third classification without a township form of government and with more than two thousand three hundred but fewer than two thousand four hundred inhabitants may by ordinance levy and impose a tax pursuant to this section which shall not exceed the rate of twenty-five cents on each acre of real property in the county which is classified as agricultural and horticultural property pursuant to section 137.016, RSMo.

- 2. The proceeds of the tax authorized pursuant to this section shall be collected by the county collector and remitted to the county treasurer who shall deposit such proceeds in a special fund to be known as the "Special Road Rock Fund". All moneys in the special road rock fund shall be appropriated by the county governing body for the sole purpose of purchasing road rock to be placed on county roads within the boundaries of the county.
- 3. The ordinance levying and imposing a tax pursuant to subsection 1 of this section shall not be effective unless the county governing body submits to the qualified voters of the county a proposal to authorize the county governing body to levy and impose the tax at an election permitted pursuant to section 115.123, RSMo. The ballot of submission proposing the tax shall be in substantially the following form:

Shall the county of (county's name) be authorized to levy and impose a tax on all real property in the county which is classified as agricultural or horticultural property at a rate not to exceed (rate of tax) cents per acre with all the proceeds of the tax to be placed in the "Special Road Rock Fund" and used solely for the purpose of purchasing road rock to be placed on county roads within the boundaries of the county?

 \square YES \square NO

4. If a majority of the qualified voters of the county voting on the proposal vote "YES", then the governing body of the county may by ordinance levy and impose the tax authorized by this section in an amount not to exceed the rate proposed in the ballot of submission. If a majority of the qualified voters of the county voting on the proposal vote "NO", then the governing body of the county shall not levy and impose such tax. Nothing in this section shall prohibit a rejected proposal from being resubmitted to the qualified voters of the county at an election permitted pursuant to section 115.123, RSMo.

233.295. 1. Whenever a petition, signed by the owners of a majority of the acres of land, within a road district organized under the provisions of sections 233.170 to 233.315 shall be filed with the county commission of any county in which such district is situated, setting forth the name of the district and the number of acres owned by each signer of such petition and the whole number of acres in such district, the county commission shall have power, if in its opinion the public good will be thereby advanced, to disincorporate such road district. No such road district shall be disincorporated until notice is published in at least one newspaper of general circulation in the county where the district is situated for four weeks successively prior to the hearing of such petition.

2. In any county with a population of at least thirty-two thousand inhabitants which adjoins a county of the first classification which contains a city with a population of one hundred thousand or more inhabitants that adjoins no other county of the first classification, whenever a petition signed by at least fifty registered voters residing within the district organized under the provisions of sections 233.170 to 233.315 is filed with the county clerk of the county in which the district is situated, setting forth the name of the district and requesting the disincorporation of such district, the county clerk shall certify for election the following question to be voted upon by the eligible voters of the district:

Shall the..... incorporated road district organized under the provisions of sections 233.170 to 233.315, RSMo, be dissolved?

 \square YES \square NO

If a majority of the persons voting on the question are in favor of the proposition, then the county commission shall disincorporate the road district.

- 3. The petition filed pursuant to subsection 2 of this section shall be submitted to the clerk of the county no later than eight weeks prior to the next countywide election at which the question will be voted upon.
- 4. Notwithstanding other provisions of this section to the contrary, in any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road

37 district located in two counties.

- 5. Notwithstanding other provisions of this section to the contrary, in any county of the third classification without a township form of government and with more than thirty-four thousand but fewer than thirty-four thousand one hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.
- 6. Notwithstanding other provisions of this section to the contrary, in any county of the second classification with more than fifty-four thousand two hundred but fewer than fifty-four thousand three hundred inhabitants, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.
- 7. Notwithstanding other provisions of this section to the contrary, in any county, any petition to disincorporate a road district organized under sections 233.170 to 233.315 shall be presented to the county commission or similar authority. The petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission shall disincorporate the road district. This subsection shall not apply to any road district located in two counties.
- 8. Notwithstanding other provisions of this section to the contrary, in any county, a petition to disincorporate a road district located in two counties organized under sections

233.170 to 233.315 shall be presented to the county commission or similar authority in each county in which the road district is located. Each petition shall be signed by the lesser of fifty or a majority of the registered voters residing within the district and county, shall state the name of the district, and shall request the disincorporation of the district. If a petition is submitted as authorized in this section, and it is the opinion of the county commission in each county in which the road district is located that the public good will be advanced by the disincorporation after providing notice and a hearing as required in this section, then the county commission in each county in which the road district is located shall disincorporate the road district. A road district located in two counties shall not be disincorporated until it is disincorporated in each county in which it is located.

242.560. 1. In counties where the provisions of chapter 65, RSMo, are, or may hereafter be in force, the secretary of the board of supervisors shall extend all drainage taxes under the provisions of sections 242.010 to 242.690 on separate tax books for the respective townships in which such lands are situate, and such tax books shall be certified to the [township collectors of such townships] **collector-treasurer** at the same time and in the same manner as provided for county collectors.

- 2. Such taxes shall be collected by such [township collectors] **collector-treasurer** at the same time and in the same manner as state and county taxes are collected, and each [township collector] **collector-treasurer** shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over such taxes to the secretary of board of supervisors, as provided for county collectors under said sections, and shall be subject to the same penalties and liabilities. Such [township collectors] **collector-treasurer** shall make due return of such tax books under oath in the same manner as required of county collectors.
- 3. The delinquent drainage taxes shall be certified by the secretary of the board of supervisors to the county [treasurer as ex officio collector] collector-treasurer of delinquent taxes, who shall collect such delinquent drainage taxes at the same time and in the same manner as is herein provided for the collection of the delinquent drainage taxes in counties not under the provisions of chapter 65, RSMo. The said [treasurer as ex officio collector] collector-treasurer of delinquent taxes shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over the said taxes to the treasurer of the drainage district as is provided for county collectors under sections 242.010 to 242.690, and shall be subject to the same penalties and liabilities.
- 4. All township drainage tax books, and the return of the collectors of such books, shall be taken as prima facie evidence in all courts of all matters therein contained, and that the delinquent tax shown in such books was properly levied and extended against such lands and remains unpaid. The lien of such tax shall be enforced and suits to collect such delinquent tax

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shall be instituted and prosecuted in the same manner provided by said sections, except such suits shall be instituted by the drainage district on tax bills duly made out and certified by the county [treasurer as ex officio collector] collector-treasurer of delinquent taxes.

245.205. 1. In counties where the provisions of chapter 65, RSMo, are or may hereafter be in force, the secretary of the board of supervisors shall extend all levee taxes under the provisions of sections 245.010 to 245.280 on separate tax books for the respective townships in which such lands are situate, and such tax books shall be certified to the [township collectors of such townships collector-treasurers at the same time and in the same manner as provided for county collectors. Such taxes shall be collected by such [township collectors] collector-6 treasurers at the same time and in the same manner, as state and county taxes are collected, and each [township collector] collector-treasurer shall give bond, have the same authority to collect such taxes, receive the same compensation therefor and pay over such taxes to the secretary of board of supervisors, as provided for county collectors under sections 245.010 to 245.280 and 11 shall be subject to the same penalties and liabilities. Such [township collectors] collector-12 treasurers shall make due return of such tax books under oath in the same manner as required 13 of county collectors.

- 2. The delinquent levee taxes shall be certified by the secretary of the board of supervisors to the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes, who shall collect such delinquent levee taxes at the same time and in the same manner as is herein provided for the collection of the delinquent levee taxes in counties not under the provisions of chapter 65, RSMo. The said [treasurer as ex officio collector] **collector-treasurer** of delinquent levee taxes shall give bond, have the same authority to collect such taxes, receive the same compensation therefor, and pay over the said taxes to the treasurer of the levee district as is provided for county collectors under sections 245.010 to 245.280, and shall be subject to the same penalties and liabilities.
- 3. All township levee tax books, and the return of the collectors of such books, shall be taken as prima facie evidence in all courts of all matters therein contained, and that the delinquent tax shown in such books was properly levied and extended against such lands and remains unpaid. The lien of such tax shall be enforced and suits to collect such delinquent tax shall be instituted and prosecuted in the same manner provided by sections 245.010 to 245.280, except such suits shall be instituted by the levee district on tax bills duly made out and certified by the county [treasurer as ex officio collector] **collector-treasurer** of delinquent taxes.

246.005. **1.** Notwithstanding any other provision of law, any drainage district, any levee district, or any drainage and levee district organized under the provisions of sections 242.010 to 242.690, RSMo, or sections 245.010 to 245.280, RSMo, which has, prior to April 8, 1994, been granted an extension of the time of corporate existence by the circuit court having jurisdiction,

- 5 shall be deemed to have fully complied with all provisions of law relating to such extensions,
- 6 including the time within which application for the extension must be made, unless, for good
- 7 cause shown, the circuit court shall set aside such extension within ninety days after April 8,
- 8 1994.

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- 2. Notwithstanding any other provision of law, any drainage district, any levee district, or any drainage and levee district organized under the provisions of sections 242.010 to 242.690, RSMo, or sections 245.010 to 245.280, RSMo, shall have five years after the lapse of the corporate charter in which to reinstate and extend the time of the corporate existence by the circuit court having jurisdiction, and such circuit court judgment entry and order shall be deemed to have fully complied with all provisions of law relating to such extensions.
- 247.060. 1. The management of the business and affairs of the district is hereby vested in a board of directors, who shall have all the powers conferred upon the district except as herein otherwise provided, who shall serve without pay. It shall be composed of five members, each of whom shall be a voter of the district and shall have resided in said district one whole year immediately prior to his election. A member shall be at least twenty-five years of age and shall not be delinquent in the payment of taxes at the time of his election. Except as provided in subsection 2 of this section, the term of office of a member of the board shall be three years. The remaining members of the board shall appoint a qualified person to fill any vacancy on the board. If no qualified person who lives in the subdistrict for which there is a vacancy is willing to serve on the board, the board may appoint an otherwise qualified person, who lives in the district but not in the subdistrict in which the vacancy exists to fill such vacancy.
 - 2. After notification by certified mail that he or she has two consecutive unexcused absences, any member of the board failing to attend the meetings of the board for three consecutive regular meetings, unless excused by the board for reasons satisfactory to the board, shall be deemed to have vacated the seat, and the secretary of the board shall certify that fact to the board. The vacancy shall be filled as other vacancies occurring in the board.
 - 3. The initial members of the board shall be appointed by the circuit court and one shall serve until the immediately following first Tuesday after the first Monday in June, two shall serve until the first Tuesday after the first Monday in June on the second year following their appointment and the remaining appointees shall serve until the first Tuesday after the first Monday in June on the third year following their appointment. On the expiration of such terms and on the expiration of any subsequent term, elections shall be held as otherwise provided by law, and such elections [may] shall be held in April pursuant to section 247.180.
 - 247.180. 1. Regular elections and elections held for the purposes of section 247.130

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- shall be called annually by the board of directors [on the first Tuesday after the first Monday in June or] on the first Tuesday after the first Monday in April. Such elections shall be conducted by the appropriate election authority pursuant to chapter 115, RSMo.
 - 2. Notwithstanding any other provision of law, if there is only one candidate for the post of director of any given subdistrict, then no election shall be held, and the candidate or candidates shall assume the responsibilities of their offices at the same time and in the same manner as if elected. If there is no candidate for the post of any given subdistrict, then no election shall be held for that post and it shall be considered vacant, to be filled pursuant to the provisions of section 247.060.

249.1150. 1. There is hereby created within any county of the third classification without a township form of government and with more than thirty-four thousand but less than 3 thirty-four thousand one hundred inhabitants, any county of the second classification without a 4 township form of government and with more than fifty-four thousand two hundred but less than 5 fifty-four thousand three hundred inhabitants, any county of the third classification without a township form of government and with more than thirteen thousand seventy-five but less than thirteen thousand one hundred seventy-five inhabitants, any county of the first classification with 8 more than two hundred forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants, any county of the third classification without a township form of government and with more than nine thousand four hundred fifty but less than nine thousand five 10 hundred fifty inhabitants, any county of the third classification without a township form of 11 12 government and with more than twenty-eight thousand six hundred but less than twenty-eight thousand seven hundred inhabitants, any county of the first classification with more than 13 thirty-nine thousand seven hundred but less than thirty-nine thousand eight hundred inhabitants, any county of the third classification without a township form of government and with more than 15 16 thirty-one thousand but less than thirty-one thousand one hundred inhabitants, and any county 17 of the third classification without a township form of government and with more than seventeen 18 thousand nine hundred but less than eighteen thousand inhabitants, the Upper White River Basin 19 Watershed Improvement District. The watershed improvement district is authorized to own, 20 install, operate, and maintain decentralized or individual on-site wastewater treatment plants. 21 The watershed improvement district created under this section shall be a body corporate and a 22 political subdivision of the state of Missouri, shall be capable of suing and being sued in contract 23 in its corporate name, and shall be capable of holding such real and personal property necessary for corporate purposes. The district shall implement procedures to regulate the area within the 24 25 district and to educate property owners within the district about the requirements imposed by the 26 district.

2. Any county included in the Upper White River Basin Watershed Improvement

28	District, as established in subsection 1 of this section, may choose to opt out of the district
29	in one of two ways:
30	(1) Upon the filing of a petition signed by at least twenty percent of the property
31	owners residing within the county, a proposal is submitted to the qualified voters within
32	the district boundaries. The ballot of submission shall be in substantially the following
33	form:
34	Shall the county of opt out of the Upper White River Basin Watershed
35	Improvement District?
36	\square YES \square NO
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38	If you are in favor of the question, place an "X" in the box opposite "YES". If you are
39	opposed to the question, place an "X" in the box opposite "NO".
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41	If a simple majority of the votes cast in the county favors the proposal to opt out of district,
42	then the county shall no longer be included in the Upper White River Basin Watershed
43	Improvement district, and shall cease all imposition, collection, and assessment of any taxes
44	associated with that district, beginning on the first day of the first month following the
45	election. If a simple majority of the votes cast in the county opposes the proposal to opt out
46	of the district, then the county shall remain a part of the Upper White River Basin
47	Watershed Improvement District. However, if a proposal to opt out of the district is not
48	approved, the governing body of the county shall not resubmit a proposal to the voters
49	under this section sooner than twelve months from the date of the last proposal submitted
50	under this section; or
51	(2) Upon the issuance of an order by the county commission, a proposal is
52	submitted to the qualified voters within the district boundaries to opt out of the Upper
53	White River Basin Watershed Improvement District. The ballot of submission shall be in
54	substantially the following form:
55	Shall the county ofopt out of the Upper White River Basin Watershed
56	Improvement District?
57	\square YES \square NO
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59	If you are in favor of the question, place an "X" in the box opposite "Yes". If you are
60	opposed to the question, place an "X" in the box opposite "NO".
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62	If a simple majority of the votes cast in the county favors the proposal to opt out of the
63	Upper White River Basin Watershed Improvement District, then the county shall no longer

- be included in the Upper White River Basin Watershed Improvement District, and shall cease all imposition, collection, and assessment of any taxes associated with that District, beginning on the first day of the first month following the election. If a simple majority of the votes cast in the county opposes the proposal to opt out of the Upper White River Basin Watershed Improvement District, then the county shall remain a part of the Upper White River Basin Watershed Improvement District. However, if a proposal to opt out of the Upper White River Basin Watershed Improvement District, is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section sooner than twelve months from the date of the last proposal submitted under this section.
 - 3. Any county who has successfully chosen to opt out of the Upper White River Basin Watershed Improvement District under the provisions of subsection 2 of this section, shall be allowed to rejoin the district at any time, provided the county submits the proposal to rejoin the district in one of two ways:
 - (1) Upon the filing of a petition signed by at least twenty percent of the property owners residing within the county, a proposal is submitted to the qualified voters within the county. The ballot of submission shall be in substantially the following form:

Shall the county ofrejoin the Upper White River Basin Watershed Improvement District?

 \square YES \square 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".

- If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper White River Basin Watershed Improvement District, then the county shall rejoin the district. If a simple majority of the votes cast in the county opposes the proposal to rejoin the district, then the county shall remain outside the Upper White River Basin Watershed Improvement District. However, if a proposal to rejoin the Upper White River Basin Watershed Improvement District, is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section sooner than twelve months from the date of the last proposal submitted under this section; or
- (2) Upon the issuance of an order by the county commission, a proposal is submitted to the qualified voters within the district boundaries to rejoin the Upper White River Basin Watershed Improvement District. The ballot of submission shall be in substantially the following form:
 - Shall the county ofrejoin the Upper White River Basin Watershed

100 Improvement District?

101 \square YES \square NO

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103 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are 104 opposed to the question, place an "X" in the box opposite "NO".

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If a simple majority of the votes cast in the county favors the proposal to rejoin the Upper White River Basin Watershed Improvement District, then the county shall rejoin the Upper White River Basin Watershed Improvement District. If a simple majority of the votes cast in the county opposes the proposal to rejoin the Upper White River Basin Watershed Improvement District, then the county shall remain outside the Upper White River Basin Watershed Improvement District. However, if a proposal to rejoin the Upper White River Basin Watershed Improvement District, is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section sooner than twelve months from the date of the last proposal submitted under this section.

[2.] 4. The watershed improvement district created under this section shall have the power to borrow money and incur indebtedness and evidence the same by certificates, notes, or debentures, to issue bonds and use any one or more lawful funding methods the district may obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust of any or all of the property within the district. Every issue of such bonds, notes, or other obligations shall be payable out of property and revenues of the district and may be further secured by other property within the district, which may be pledged, assigned, mortgaged, or a security interest granted for such payment, without preference or priority of the first bonds issued, subject to any agreement with the holders of any other bonds pledging any specified property or revenues. Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty years, as the resolution shall specify. Such bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to redemption as such resolution may provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine.

[3.] **5.** The county commission of any county located within the watershed improvement

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district may authorize individual properties to be served by the district by adoption of a resolution or upon the filing of a petition signed by at least twenty percent of the property owners of the proposed area. The resolution or petition shall describe generally the size and location of the proposed area.

- [4.] 6. In the event that any property within the watershed improvement district proposed under this section lies within or is serviced by any existing sewer district formed under this chapter, chapter 204, or chapter 250, RSMo, the property shall not become part of the watershed improvement district formed under this section unless the existing sewer district agrees to refrain from providing service or to discontinue service to the property. No property shall become part of the watershed district until the owner of that property has paid in full all outstanding costs owed to an existing sewer district formed under this chapter, chapter 204, or chapter 250, RSMo.
- 147 [5.] 7. Upon the creation of the watershed improvement district as authorized by this 148 section, a board of trustees for the district consisting of nine members shall be appointed. The 149 governing body of each county shall appoint one member to serve on the board. No trustee shall 150 reside in the same county as another trustee. Of the initial trustees appointed, five shall serve terms of one year, and four shall serve terms of two years, as determined by lot. After the initial 151 152 appointments of the trustees, the successor trustees shall reside in the same county as the prior trustee and be elected by the resident property owners of their county within the district. Each 154 trustee may be elected to no more than five consecutive two-year terms. Vacancies shall be filled 155 by the board. Each trustee shall serve until a successor is elected and sworn. The trustees shall 156 not receive compensation for their services, but may be reimbursed for their actual and necessary 157 expenses. The board shall elect a chair and other officers necessary for its membership. The 158 board shall enter into contracts with any person or entity for the maintenance, administrative, or 159 support work required to administer the district. The board may charge reasonable fees and 160 submit proposals to levy and impose property taxes to fund the operation of the district to the 161 qualified voters in the district, but such proposals shall not become effective unless a majority 162 of the qualified voters in the district voting on the proposals approve the proposed levy and rate 163 of tax. The board may adopt resolutions necessary to the operation of the district.
 - [6.] **8.** No service shall be initiated to any property lying within the watershed improvement district created under this section unless the property owner elects to have the service provided by the district.
 - [7.] **9.** Any on-site wastewater treatment system installed on any property that participates in the watershed improvement district formed under this section shall meet all applicable standards for such on-site wastewater treatment systems under sections 701.025 to 701.059, RSMo, and as required by rules or regulations promulgated by the board of trustees and the appropriate state agencies.

[8.] 10. Property owners participating in the watershed improvement district formed under this section shall be required as a condition of continued participation to have a maintenance plan approved by the watershed improvement district for the on-site wastewater treatment systems on their properties. Such property owners shall also execute a utilities easement to allow the district access to the system for maintenance purposes and inspections. The property owner shall provide satisfactory proof that periodic maintenance is performed on the sewage system. At a minimum the system shall be installed and maintained according to the manufacturer's recommendations. The level of satisfactory proof required and the frequency of periodic proof shall be determined by the board of trustees.

[9.] 11. A district established under this section may, at a general or primary election, submit to the qualified voters within the district boundaries a real property tax that shall not exceed five cents per one hundred dollars assessed valuation to fund the operation of the district. The ballot of submission shall be in substantially the following form:

Shall the (name of district) impose a real property tax within the district at a rate of not more than (insert amount) dollars per hundred dollars of assessed valuation to fund the operation of the district?

 \square YES \square 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".

- If a majority of the votes cast in each county that is part of the district favor the proposal, then the real property tax shall become effective in the district on the first day of the year following the year of the election. If a majority of the votes cast in each county that is a part of the district oppose the proposal, then that county shall not impose the real property tax authorized in this section until after the county governing body has submitted another such real property tax proposal and the proposal is approved by a majority of the qualified voters voting thereon. However, if a real property tax proposal is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section sooner than twelve months from the date of the last proposal submitted under this section.
- [10.] **12.** The real property tax authorized by this section is in addition to all other real property taxes allowed by law.
- [11.] 13. Once the real property tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the tax. The tax shall not be abolished or terminated while the district has any financing or other obligations outstanding. Any funds in the trust fund which are

not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo, or repurchase agreements secured by such securities.

- 14. The governing body of any county included in the Upper White River Basin Watershed Improvement District established in section 249.1150 may designate groundwater depletion areas within specific areas of the county and may require well volume monitoring. However, any county included in this district may choose not to require well volume monitoring.
- 250.140. 1. Sewerage services, water services, or water and sewerage services combined shall be deemed to be furnished to both the occupant and owner of the premises receiving such service and, except as otherwise provided in subsection 2 of this section, the city, town [or], village, or sewer district or water supply district organized and incorporated under chapter 247, RSMo, rendering such services shall have power to sue the occupant or owner, or both, of such real estate in a civil action to recover any sums due for such services less any deposit that is held by the city, town, village, or sewer district or water supply district organized and incorporated under chapter 247, RSMo, for such services, plus a reasonable attorney's fee to be fixed by the court.
 - 2. [If the occupant of the premises receives the billing,] When the occupant is delinquent in payment for thirty days, the city, town, village, sewer district, or water supply district shall make a good faith effort to notify the owner of the premises receiving such service of the delinquency and the amount thereof. Notwithstanding any other provision of this section to the contrary, when an occupant is delinquent more than ninety days, the owner shall not be liable for sums due for more than ninety days of service; provided, however, that in any city not within a county and any home rule city with more than four hundred thousand inhabitants and located in more than one county, until January 1, 2007, when an occupant is delinquent more than one hundred twenty days the owner shall not be liable for sums due for more than one hundred twenty days the owner shall not be liable for sums due for more than ninety days. Any notice of termination of service shall be sent to both the occupant and owner of the premises receiving such service[, if such owner has requested in writing to receive any notice of termination and has provided the entity rendering such service with the owner's business addresses.]
 - 3. The provisions of this section shall apply only to residences that have their own private water and sewer lines. In instances where several residences share a common water or sewer line, the owner of the real property upon which the residences sit shall be liable for water and sewer expenses.

- 4. Notwithstanding any other provision of law to the contrary, any water provider who terminates service due to delinquency of payment by a consumer shall not be liable for any civil or criminal damages.
- 5. The provisions of this section shall not apply to unapplied-for utility services. As used in this subsection, "unapplied-for utility services" means services requiring application by the property owner and acceptance of such application by the utility prior to the establishment of an account. The property owner is billed directly for the services provided, and as a result, any delinquent payment of a bill becomes the responsibility of the property owner rather than the occupant.
- 263.245. 1. All owners of land in any county with a township form of government, located north of the Missouri River and having no portion of the county located east of U.S. Highway 63 and located in any county of the third classification without a township form of government and with more than four thousand one hundred but fewer than four thousand two hundred inhabitants, or in any county of the third classification without a township form of government and with more than two thousand three hundred but fewer than two thousand four hundred inhabitants shall control all brush growing on such owner's property that is designated as the county right-of-way or county maintenance easement part of such owner's property and which is adjacent to any county road. Such brush shall be cut, burned or otherwise destroyed as often as necessary in order to keep such lands accessible for purposes of maintenance and safety of the county road.
- 2. The county commission, either upon its own motion or upon receipt of a written notice requesting the action from any residents of the county in which the county road bordering the lands in question is located or upon written request of any person regularly using the county road, may control such brush so as to allow easy access to the land described in subsection 1 of this section, and for that purpose the county commission, or its agents, servants, or employees shall have authority to enter on such lands without being liable to an action of trespass therefor, and shall keep an accurate account of the expenses incurred in eradicating the brush, and shall verify such statement under seal of the county commission, and transmit the same to the officer whose duty it is or may be to extend state and county taxes on tax books or bills against real estate. Such officer shall extend the aggregate expenses so charged against each tract of land as a special tax, which shall then become a lien on such lands, and be collected as state and county taxes are collected by law and paid to the county commission and credited to the county control fund.
- 3. Before proceeding to control brush as provided in this section, the county commission of the county in which the land is located shall notify the owner of the land of the requirements of this law by certified mail, return receipt requested, from a list supplied by the officer who prepares the tax list, and shall allow the owner of the land thirty days from acknowledgment date

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28 of return receipt, or date of refusal of acceptance of delivery as the case may be, to eradicate all such brush growing on land designated as the county right-of-way or county maintenance easement part of such owner's land and which is adjacent to the county road. In the event that 30 31 the property owner cannot be located by certified mail, notice shall be placed in a newspaper of 32 general circulation in the county in which the land is located at least thirty days before the county 33 commission removes the brush pursuant to subsection 2 of this section. Such property owner shall be granted an automatic thirty-day extension due to hardship by notifying the county 35 commission that such owner cannot comply with the requirements of this section, due to 36 hardship, within the first thirty-day period. The property owner may be granted a second 37 extension by a majority vote of the county commission. There shall be no further extensions. 38 For the purposes of this subsection, "hardship" may be financial, physical or any other condition that the county commission deems to be a valid reason to allow an extension of time to comply 40 with the requirements of this section.

4. County commissions shall not withhold rock, which is provided from funds from the county aid road trust fund, for maintaining county roads due to the abutting property owner's refusal to remove brush located on land designated as the county right-of-way or county maintenance easement part of such owner's land. County commissions shall use such rock on the county roads, even though the brush is not removed, or county commissions may resort to the procedures in this section to remove the brush.

278.240. 1. The board of soil and water conservation district supervisors of the soil and water conservation district in which the watershed district is formed shall act in an advisory capacity to the watershed district board. When a watershed district lies in more than one soil and water conservation district, the combined boards of soil and water conservation district supervisors shall act in an advisory capacity to the watershed district board.

6 2. Five landowners [living] within the watershed district shall be elected to serve as trustees of the watershed district. The trustees shall be elected by a vote of landowners participating in the referendum for the establishment of the watershed district, but the date of the election shall not fall upon the date of any regular political election held in the county. The ballot submitting the proposition to form the watershed district shall be so worded as to clearly 10 11 state that a tax, not to exceed forty cents on one hundred dollars valuation of all real estate within 12 the watershed district, may be authorized if the watershed district is formed. In watershed 13 districts formed after September 28, 1977, two trustees shall be elected for a term of six years, two shall be elected for a term of four years, and one shall be elected for a term of two years. 15 Their successors shall be elected for terms of six years. In any district in existence on September 16 28, 1977, the three trustees holding office shall continue as trustees. At the next scheduled 17 election within the watershed district, two additional trustees shall be elected. One of the

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additional trustees shall be elected for a term of four years and one shall be elected for a term of six years. Each successor shall be elected for a term of six years. In case of the death, loss of landowner standing within the watershed district, or resignation from office of any elected watershed district trustee, his or her successor to the unexpired term shall be appointed by the trustees of that watershed district. A trustee may succeed himself or herself by reelection in this office. The trustees shall elect one of their members as chairman and one of their members as secretary to serve for terms of two years.

3. The trustees shall act in all matters pertaining to the watershed district, except those concerning formation, consolidation, expansion or disestablishment of the watershed district. It shall be the responsibility of the secretary of the trustees to see that each soil and water district board included in the watershed district is provided a copy of the minutes of each meeting held by the trustees. The trustees shall be reimbursed for expenses incurred relating to the business of the watershed district.

301.025. 1. No state registration license to operate any motor vehicle in this state shall be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's registration is due and which reflects that all taxes, including delinquent taxes from prior years, have been paid, or a statement certified by the county [or township collector of the county or township] collector or collector-treasurer of the county in which the applicant's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the applicant, or a statement certified by the county or township collector for such previous year that no such taxes were assessed or due and, the applicant has no unpaid taxes on the collector's tax roll for any subsequent year or, if the applicant is not a resident of this state and serving in the armed forces of the United States, the application is accompanied by a leave and earnings statement from such person verifying such status or, if the applicant is an organization described pursuant to subdivision (5) of section 137.100, RSMo, or subsection 1 of section 137.101, RSMo, the application is accompanied by a document, in a form approved by the director, verifying that the organization is registered with the department of revenue or is determined by the internal revenue service to be a tax-exempt entity. If the director of the department of revenue has been notified by the assessor pursuant to subsection 2 of section 137.101, RSMo, that the applicant's personal property is not tax exempt, then the organization's application shall be accompanied by a statement certified by the county collector or [township collector] collector-treasurer of the county [or township] in which the organization's property was assessed showing that the state and county tangible personal property taxes for such previous tax year and all delinquent taxes due have been paid by the organization. In the event the registration is a renewal of a registration

24 made two or three years previously, the application shall be accompanied by proof that taxes were not due or have been paid for the two or three years which immediately precede the year 26 in which the motor vehicle's or trailer's registration is due. The county **collector** or [township 27 collector] collector-treasurer shall not be required to issue a receipt or certified statement that 28 taxes were not assessed or due for the immediately preceding tax year until all personal 29 property taxes, including all current and delinquent taxes [currently due], are paid. If the 30 applicant was a resident of another county of this state in the applicable preceding years, he or 31 she must submit to the collector **or collector-treasurer** in the county [or township] of residence 32 proof that the personal property tax was paid in the applicable tax years. Every county collector 33 and [township collector] collector-treasurer shall give each person a tax receipt or a certified 34 statement of tangible personal property taxes paid. The receipt issued by the county collector 35 in any county of the first classification with a charter form of government which contains part 36 of a city with a population of at least three hundred fifty thousand inhabitants which is located 37 in more than one county, any county of the first classification without a charter form of 38 government with a population of at least one hundred fifty thousand inhabitants which contains 39 part of a city with a population of at least three hundred fifty thousand inhabitants which is 40 located in more than one county and any county of the first classification without a charter form 41 of government with a population of at least one hundred ten thousand but less than one hundred 42 fifty thousand inhabitants shall be determined null and void if the person paying tangible 43 personal property taxes issues or passes a check or other similar sight order which is returned to 44 the collector because the account upon which the check or order was drawn was closed or did 45 not have sufficient funds at the time of presentation for payment by the collector to meet the face amount of the check or order. The collector may assess and collect in addition to any other 46 47 penalty or interest that may be owed, a penalty of ten dollars or five percent of the total amount 48 of the returned check or order whichever amount is greater to be deposited in the county general 49 revenue fund, but in no event shall such penalty imposed exceed one hundred dollars. The 50 collector may refuse to accept any check or other similar sight order in payment of any tax 51 currently owed plus penalty or interest from a person who previously attempted to pay such 52 amount with a check or order that was returned to the collector unless the remittance is in the 53 form of a cashier's check, certified check or money order. If a person does not comply with the 54 provisions of this section, a tax receipt issued pursuant to this section is null and void and no 55 state registration license shall be issued or renewed. Where no such taxes are due each such 56 collector shall, upon request, certify such fact and transmit such statement to the person making the request. Each receipt or statement shall describe by type the total number of motor vehicles 57 58 on which personal property taxes were paid, and no renewal of any state registration license shall be issued to any person for a number greater than that shown on his or her tax receipt or

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statement except for a vehicle which was purchased without another vehicle being traded therefor, or for a vehicle previously registered in another state, provided the application for title or other evidence shows that the date the vehicle was purchased or was first registered in this 62 state was such that no personal property tax was owed on such vehicle as of the date of the last tax receipt or certified statement prior to the renewal. The director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms. If electronic data is not available, residents of counties with a township form of government and with [township collectors] collector-treasurers shall present personal property tax receipts which have been paid for the preceding two years when registering under this section.

- 2. Every county collector in counties with a population of over six hundred thousand and less than nine hundred thousand shall give priority to issuing tax receipts or certified statements pursuant to this section for any person whose motor vehicle registration expires in January. Such collector shall send tax receipts or certified statements for personal property taxes for the previous year within three days to any person who pays the person's personal property tax in person, and within twenty working days, if the payment is made by mail. Any person wishing to have priority pursuant to this subsection shall notify the collector at the time of payment of the property taxes that a motor vehicle registration expires in January. Any person purchasing a new vehicle in December and licensing such vehicle in January of the following year may use the personal property tax receipt of the prior year as proof of payment.
- 3. In addition to all other requirements, the director of revenue shall not register any vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in such form as may be prescribed by the United States Secretary of the Treasury. No proof of payment of such tax shall be required by the director until the form for proof of payment has been prescribed by the Secretary of the Treasury.
- 4. Beginning July 1, 2000, a county collector or [township collector] collector-treasurer may notify, by ordinary mail, any owner of a motor vehicle for which personal property taxes have not been paid that if full payment is not received within thirty days the collector may notify the director of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned to the collector or collector-treasurer by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. Thereafter, if the owner fails to timely pay such taxes the collector or collector-treasurer may notify the director of revenue of such failure. Such notification shall be on forms designed and provided by the department of revenue and shall list the motor vehicle owner's full name, including middle initial, the owner's address, and the year, make, model and vehicle

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identification number of such motor vehicle. Upon receipt of this notification the director of revenue may provide notice of suspension of motor vehicle registration to the owner at the owner's last address shown on the records of the department of revenue. Any suspension imposed may remain in effect until the department of revenue receives notification from a county **collector** or [township collector] **collector-treasurer** that the personal property taxes have been paid in full. Upon the owner furnishing proof of payment of such taxes and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle or vehicles registration shall be reinstated. In the event a motor vehicle registration is suspended for nonpayment of personal property tax the owner so aggrieved may appeal to the circuit court of the county of his or her residence for review of such suspension at any time within thirty days after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536, RSMo, for the review of administrative decisions. The circuit court may order the director to reinstate such registration, sustain the suspension of registration by the director or set aside or modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case may require.

5. Beginning July 1, 2005, a city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify, by ordinary mail, any owner of a motor vehicle who is delinquent in payment of vehicle-related fees and fines that if full payment is not received within thirty days, the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify the director of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. If the vehicle-related fees and fines are assessed against a car that is registered in the name of a rental or leasing company and the vehicle is rented or leased to another person at the time the fees or fines are assessed, the rental or leasing company may rebut the presumption by providing the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county with a copy of the rental or lease agreement in effect at the time the fees or fines were assessed. A rental or leasing company shall not be charged for fees or fines under this subsection, nor shall the registration of a vehicle be suspended, unless prior written notice of the fees or fines has been given to that rental or leasing company by ordinary mail at the address appearing on the registration and the rental or leasing company has failed to provide the rental or lease agreement copy within fifteen days of receipt of such notice. Any notification to a rental or leasing company that is returned

to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county by the post office shall not result in the notification to the director of revenue for suspension of a motor vehicle registration. For the purpose of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic violation fines, parking violation fines, vehicle towing, storage and immobilization fees, and any late payment penalties, other fees, and court costs associated with the adjudication or collection of those fines.

- 6. If after notification under subsection 5 of this section the vehicle owner fails to pay such vehicle-related fees and fines to the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county within thirty days from the date of such notice, the city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county may notify the director of revenue of such failure. Such notification shall be on forms or in an electronic format approved by the department of revenue and shall list the vehicle owner's full name and address, and the year, make, model, and vehicle identification number of such motor vehicle and such other information as the director shall require.
- 7. Upon receipt of notification under subsection 5 of this section, the director of revenue may provide notice of suspension of motor vehicle registration to the owner at the owner's last address shown on the records of the department of revenue. Any suspension imposed may remain in effect until the department of revenue receives notification from a city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county that the vehicle-related fees or fines have been paid in full. Upon the owner furnishing proof of payment of such fees and fines and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle registration shall be reinstated. In the event a motor vehicle registration is suspended for nonpayment of vehicle-related fees or fines the owner so aggrieved may appeal to the circuit court of the county where the violation occurred for review of such suspension at any time within thirty days after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536, RSMo, for the review of administrative decisions. The circuit court may order the director to reinstate such registration, sustain the suspension of registration by the director or set aside or modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case may require.
- 8. The city not within a county or any home rule city with more than four hundred thousand inhabitants and located in more than one county shall reimburse the department of revenue for all administrative costs associated with the administration of subsections 5 to 8 of

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9. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies 170 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers 173 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2000, shall be invalid and void.

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

- (1) "Common area", any area designated as a common area in a development plan for the entertainment district approved by the governing body of the city, any area of a public right-of-way that is adjacent to or within the entertainment district when it is closed to vehicular traffic and any other area identified in the development plan where a physical barrier precludes motor vehicle traffic and limits pedestrian accessibility;
- (2) "Entertainment district", any area located in a home rule city with more than four hundred thousand inhabitants and located in more than one county that:
- (a) Is located in the city's central business district which is the historic core locally known as the city's downtown area;
- (b) Contains a combination of entertainment venues, bars, nightclubs, and restaurants; and
- (c) Is designated as a redevelopment area by the governing body of the city pursuant to the Missouri downtown and rural economic stimulus act, sections 99.915 to 99.1060, RSMo;
- (3) "Portable bar", any bar, table, kiosk, cart, or stand that is not a permanent fixture and can be moved from place to place;
- (4) "Promotional association", an association, incorporated in the state of Missouri, which is organized or authorized by one or more property owners located within the entertainment district, who own or otherwise control not less than one hundred thousand square feet of premises designed, constructed, and available for lease for bars, nightclubs, 22 restaurants, and other entertainment venues, for the purpose of organizing and promoting activities within the entertainment district. For purposes of determining ownership or control as set forth in this subdivision, the square footage of premises used for residential, office or retail uses other than bars, nightclubs, restaurants, and other entertainment venues, parking facilities, and hotels within the entertainment district shall not be used in the calculation of square footage.

- 2. Notwithstanding any other provisions of this chapter to the contrary, any person acting on behalf of or designated by a promotional association, who possesses the qualifications required by this chapter, and who meets the requirements of and complies with the provisions of this chapter, may apply for, and the supervisor of alcohol and tobacco control may issue, an entertainment district special license to sell intoxicating liquor by the drink for retail for consumption dispensed from one or more portable bars within the common areas of the entertainment district until 3:00 a.m. on Mondays through Saturdays and from 9:00 a.m. until 12:00 midnight on Sundays.
- 3. An applicant granted an entertainment district special license under this section shall pay a license fee of three hundred dollars per year.
- 4. Notwithstanding any other provision of this chapter to the contrary, on such days and at such times designated by the promotional association, in its sole discretion, provided such times are during the hours a license is allowed under this chapter to sell alcoholic beverages, the promotional association may allow persons to leave licensed establishments, located in portions of the entertainment district designated by the promotional association, with an alcoholic beverage and enter upon and consume the alcoholic beverage within other licensed establishments and common areas located in portions of the entertainment district designated by the promotion association. No person shall take any alcoholic beverage outside the boundaries of the entertainment district or portions of the entertainment district as designated by the promotional association, in its sole discretion. At times when a person is allowed to consume alcoholic beverages dispensed from portable bars and in common areas of all or any portion of the entertainment district designated by the promotional association, the promotional association must ensure that minors can be easily distinguished from persons of legal age buying alcoholic beverages.
- 5. Every licensee within the entertainment district must serve alcoholic beverages in containers that display the licensee's trade name or logo or some other mark that is unique to that licensee.
- 6. The holder of an entertainment district special license is solely responsible for alcohol violations occurring at its portable bar and in any common area.
- 313.800. 1. As used in sections 313.800 to 313.850, unless the context clearly requires otherwise, the following terms mean:
- 3 (1) "Adjusted gross receipts", the gross receipts from licensed gambling games and 4 devices less winnings paid to wagerers;
- 5 (2) "Applicant", any person applying for a license authorized under the provisions of 6 sections 313.800 to 313.850;

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- 7 (3) "Bank", the elevations of ground which confine the waters of the Mississippi or 8 Missouri Rivers at the ordinary high water mark as defined by common law;
- 9 (4) "Capital, cultural, and special law enforcement purpose expenditures", shall include any disbursement, including disbursements for principal, interest, and costs of 10 11 issuance and trustee administration related to any indebtedness, for the acquisition of land, land improvements, buildings and building improvements, vehicles, machinery, equipment, 12 works of art, intersections, signing, signalization, parking lot, bus stop, station, garage, 13 terminal, hanger, shelter, dock, wharf, rest area, river port, airport, light rail, railroad, other mass transit, pedestrian shopping malls and plazas, parks, lawns, trees, and other landscape, convention center, roads, traffic control devices, sidewalks, alleys, ramps, 16 17 tunnels, overpasses and underpasses, utilities, streetscape, lighting, trash receptacles, 18 marquees, paintings, murals, fountains, sculptures, water and sewer systems, dams, 19 drainage systems, creek bank restoration, any asset with a useful life greater than one year, cultural events, and any expenditure related to a law enforcement officer deployed as horse 20 21 mounted patrol, school resource or drug awareness resistance education (D.A.R.E) officer;
 - [(4)] (5) "Cheat", to alter the selection of criteria which determine the result of a gambling game or the amount or frequency of payment in a gambling game;
 - [(5)] (6) "Commission", the Missouri gaming commission;
 - [(6)] (7) "Dock", the location in a city or county authorized under subsection 10 of section 313.812 which contains any natural or artificial space, inlet, hollow, or basin, in or adjacent to a bank of the Mississippi or Missouri Rivers, next to a wharf or landing devoted to the embarking of passengers on and disembarking of passengers from a gambling excursion but shall not include any artificial space created after May 20, 1994, and is located more than one thousand feet from the closest edge of the main channel of the river as established by the United States Army Corps of Engineers;
- [(7)] (8) "Excursion gambling boat", a boat, ferry or other floating facility licensed by the commission on which gambling games are allowed;
 - (9) "Fiscal year", shall for the purposes of subsections 3 and 4 of section 313.820, mean the fiscal year of a home dock city or county;
 - [(8)] (10) "Floating facility", any facility built or originally built as a boat, ferry or barge licensed by the commission on which gambling games are allowed;
 - [(9)] (11) "Gambling excursion", the time during which gambling games may be operated on an excursion gambling boat whether docked or during a cruise;
- [(10)] (12) "Gambling game" includes, but is not limited to, games of skill or games of chance on an excursion gambling boat but does not include gambling on sporting events; provided such games of chance are approved by amendment to the Missouri Constitution;

[(11)] (13) "Games of chance", any gambling game in which the player's expected return is not favorably increased by his or her reason, foresight, dexterity, sagacity, design, information or strategy;

[(12)] (14) "Games of skill", any gambling game in which there is an opportunity for the player to use his or her reason, foresight, dexterity, sagacity, design, information or strategy to favorably increase the player's expected return; including, but not limited to, the gambling games known as "poker", "blackjack" (twenty-one), "craps", "Caribbean stud", "pai gow poker", "Texas hold'em", "double down stud", and any video representation of such games;

[(13)] (15) "Gross receipts", the total sums wagered by patrons of licensed gambling games;

[(14)] (16) "Holder of occupational license", a person licensed by the commission to perform an occupation within excursion gambling boat operations which the commission has identified as requiring a license;

[(15)] (17) "Licensee", any person licensed under sections 313.800 to 313.850;

[(16)] (18) "Mississippi River" and "Missouri River", the water, bed and banks of those rivers, including any space filled by the water of those rivers for docking purposes in a manner approved by the commission but shall not include any artificial space created after May 20, 1994, and is located more than one thousand feet from the closest edge of the main channel of the river as established by the United States Army Corps of Engineers;

- (19) "Supplier", a person who sells or leases gambling equipment and gambling supplies to any licensee.
- 2. In addition to the games of skill referred to in subdivision [(12)] (14) of subsection 1 of this section, the commission may approve other games of skill upon receiving a petition requesting approval of a gambling game from any applicant or licensee. The commission may set the matter for hearing by serving the applicant or licensee with written notice of the time and place of the hearing not less than five days prior to the date of the hearing and posting a public notice at each commission office. The commission shall require the applicant or licensee to pay the cost of placing a notice in a newspaper of general circulation in the applicant's or licensee's home dock city or county. The burden of proof that the gambling game is a game of skill is at all times on the petitioner. The petitioner shall have the affirmative responsibility of establishing his or her case by a preponderance of evidence including:
 - (1) Is it in the best interest of gaming to allow the game; and
 - (2) Is the gambling game a game of chance or a game of skill?

All testimony shall be given under oath or affirmation. Any citizen of this state shall have the opportunity to testify on the merits of the petition. The commission may subpoena witnesses to

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offer expert testimony. Upon conclusion of the hearing, the commission shall evaluate the record of the hearing and issue written findings of fact that shall be based exclusively on the evidence and on matters officially noticed. The commission shall then render a written decision on the merits which shall contain findings of fact, conclusions of law and a final commission order. The final commission order shall be within thirty days of the hearing. Copies of the final commission order shall be served on the petitioner by certified or overnight express mail, postage prepaid, or by personal delivery.

313.820. 1. An excursion boat licensee shall pay to the commission an admission fee of two dollars for each person embarking on an excursion gambling boat with a ticket of admission. One dollar of such fee shall be deposited to the credit of the gaming commission 4 fund as authorized pursuant to section 313.835, and one dollar of such fee shall not be considered 5 state funds and shall be paid to the home dock city or county. Subject to appropriation, one cent of such fee deposited to the credit of the gaming commission fund may be deposited to the credit of the compulsive gamblers fund created pursuant to the provisions of section 313.842. Nothing in this section shall preclude any licensee from charging any amount deemed necessary for a ticket of admission to any person embarking on an excursion gambling boat. If tickets are issued 10 which are good for more than one excursion, the admission fee shall be paid to the commission for each person using the ticket on each excursion that the ticket is used. If free passes or 12 complimentary admission tickets are issued, the excursion boat licensee shall pay to the 13 commission the same fee upon these passes or complimentary tickets as if they were sold at the regular and usual admission rate; however, the excursion boat licensee may issue fee-free passes 15 to actual and necessary officials and employees of the licensee or other persons actually working on the excursion gambling boat. The issuance of fee-free passes is subject to the rules of the 17 commission, and a list of all persons to whom the fee-free passes are issued shall be filed with the commission. 18

2. All licensees are subject to all income taxes, sales taxes, earnings taxes, use taxes, property taxes or any other tax or fee now or hereafter lawfully levied by any political subdivision; however, no other license tax, permit tax, occupation tax, excursion fee, or taxes or fees shall be imposed, levied or assessed exclusively upon licensees by a political subdivision. All state taxes not connected directly to gambling games shall be collected by the department of revenue. Notwithstanding the provisions of section 32.057, RSMo, to the contrary, the department of revenue may furnish and the commission may receive tax information to determine if applicants or licensees are complying with the tax laws of this state; however, any tax information acquired by the commission shall not become public record and shall be used exclusively for commission business.

3. Effective fiscal year 2008 and each fiscal year thereafter, the amount of revenue

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derived from admission fees paid to a home dock city or county shall not exceed the percentage of gross revenue realized by the home dock city or county attributable to such 32 admission fees for fiscal year 2007. In the case of a new casino, the provisions of this section shall become effective two years from the opening of such casino and the amount of revenue derived from admission fees paid to a home dock city or county shall not exceed the average percentage of gross revenue realized by the home dock city or county attributable to such admission fees for the first two fiscal years in which such casino opened for business. Effective fiscal year 2010 and each subsequent fiscal year until fiscal year 2015, the percentage of all revenue derived by a home dock city or county from such admission fees used for expenditures other than capital, cultural, and special law enforcement purpose expenditures shall be limited to not more than thirty percent. Effective fiscal year 2015 and each subsequent fiscal, the percentage of all revenue derived by a home dock city or county from such admission fees used for expenditures other than capital, cultural, and special law enforcement purpose expenditures shall be limited to not more than twenty percent.

- 4. After fiscal year 2007, in any fiscal year in which a home dock city or county collects an amount over the limitation on revenue derived from admission fees provided in subsection 1 of this section, such revenue shall be treated as if it were sales tax revenue within the meaning of section 67.505, RSMo, provided that the home dock city or county shall reduce its total general revenue property tax levy, in accordance with the method provided in subdivision (6) of subsection 3 of section 67.505, RSMo.
- 5. The provisions of subsections 3 and 4 of this section shall not affect the imposition or collection of a tax under section 313.822.
- 6. The provisions of subsections 3 and 4 of this section shall not apply to any city of the third classification with more than eight thousand two hundred but fewer than eight thousand three hundred inhabitants, any county of the third classification without a township form of government and with more than sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants, any county of the third classification without a township form of government and with more than ten thousand two hundred but fewer than ten thousand three hundred inhabitants, any home rule city with more than four hundred thousand inhabitants and located in more than one county, any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants, any city of the fourth classification with more than two thousand nine hundred but fewer than three thousand inhabitants and located in any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants, any county of

the first classification with more than seventy-three thousand seven hundred but fewer 66 67 than seventy-three thousand eight hundred inhabitants, any city of the third classification with more than six thousand seven hundred but fewer than six thousand eight hundred 68 69 inhabitants and located in any county of the third classification without a township form 70 of government and with more than twenty thousand but fewer than twenty thousand one 71 hundred inhabitants, any county of the third classification without a township form of 72 government and with more than twenty thousand but fewer than twenty thousand one 73 hundred inhabitants, any city of the third classification with more than four thousand 74 seven hundred but fewer than four thousand eight hundred inhabitants and located in any county of the first classification with more than one hundred eighty-four thousand but 75 76 fewer than one hundred eighty-eight thousand inhabitants, any city of the third 77 classification with more than twenty-five thousand seven hundred but fewer than 78 twenty-five thousand nine hundred inhabitants, any county with a charter form of government and with more than one million inhabitants, any county with a charter form 80 of government and with more than six hundred thousand but fewer than seven hundred 81 thousand inhabitants, any special charter city with more than nine hundred fifty but fewer 82 than one thousand fifty inhabitants, any county of the third classification without a 83 township form of government and with more than ten thousand four hundred but fewer 84 than ten thousand five hundred inhabitants, any city not within a county, any home rule city with more than seventy-three thousand but fewer than seventy-five thousand 85 inhabitants, and any county of the first classification with more than eighty-five thousand 86 87 nine hundred but fewer than eighty-six thousand inhabitants.

- 320.121. 1. The provisions of sections 320.106 to 320.161 shall not be construed to abrogate or in any way affect the powers of the following political subdivisions to regulate or prohibit fireworks within its corporate limits:
 - (1) Any city, town, or village in this state; or

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- (2) Any county operating under a charter form of government.
- 2. It is unlawful for any manufacturer, distributor, wholesaler, jobber or seasonal retailer to sell or ship by common carrier fireworks to consumers within the corporate limits of the following political subdivisions which prohibit the sale or possession of fireworks:
 - (1) Any city, town, or village in this state; or
- 10 (2) Any county operating under a charter form of government.
 - 321.120. 1. The decree of incorporation shall not become final and conclusive until it has been submitted to an election of the voters residing within the boundaries described in such decree, and until it has been assented to by a majority vote of the voters of the district voting on the question. The decree shall also provide for the holding of the election to vote on the

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5	proposition of incorporating the district, and to select three or five persons to act as the first
6	board of directors, and shall fix the date for holding the election.
7	2. The question shall be submitted in substantially the following form:
8	Shall there be incorporated a fire protection district?
9	\square YES \square NO
10	3. The proposition of electing the first board of directors or the election of subsequent
11	directors may be submitted on a separate ballot or on the same ballot which contains any other
12	proposition of the fire protection district. The ballot to be used for the election of a director or
13	directors shall be substantially in the following form:
14	OFFICIAL BALLOT
15	Instruction to voters:
16	Place a cross (X) mark in the square opposite the name of the candidate or candidates you
17	favor. (Here state the number of directors to be elected and their term of office.)
18	ELECTION
19	(Here insert name of district.) Fire Protection District. (Here insert date of election.)

FOR BOARD OF DIRECTORS

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4. If a majority of the voters voting on the proposition or propositions voted in favor of the proposition to incorporate the district, then the court shall enter its further order declaring the decree of incorporation to be final and conclusive. In the event, however, that the court finds that a majority of the voters voting thereon voted against the proposition to incorporate the district, then the court shall enter its further order declaring the decree of incorporation to be void and of no effect. If the court enters an order declaring the decree of incorporation to be final and conclusive, it shall at the same time designate the first board of directors of the district who have been elected by the voters voting thereon. If a board of three members is elected, the person receiving the third highest number of votes shall hold office for a term of two years, the person receiving the second highest number of votes shall hold office for a term of four years, and the person receiving the highest number of votes shall hold office for a term of six years from the date of the election of the first board of directors and until their successors are duly elected and qualified. If a board of five members is elected, the person who received the highest number of votes shall hold office for a term of six years, the persons who received the second and third highest numbers of votes shall hold office for terms of four years and the persons who received the fourth and fifth highest numbers of votes shall hold office for terms of two years and until their successors are duly elected and qualified. Thereafter, members of the board shall be elected to serve terms of six years and until their successors are duly elected and qualified, provided however, in any county with a charter form of government and with more than two

hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, any successor elected and qualified in the year 2005 shall hold office for a term of six years and until his or her successor is duly elected and qualified and any successor elected and qualified in the year 2006 or 2007 shall hold office for a term of five years and until his or her successor is duly elected and qualified, and thereafter, members of the board shall be elected to serve terms of four years and until their successors are duly elected and qualified. The court shall at the same time enter an order of record declaring the result of the election on the proposition, if any, to incur bonded indebtedness.

5. Notwithstanding the provisions of subsections 1 to 4 of this section to the contrary, upon a motion by the board of directors in districts where there are three-member boards, and upon approval by the voters in the district, the number of directors may be increased to five, except that in any county of the first classification with a population of more than nine hundred thousand inhabitants such increase in the number of directors shall apply only in the event of a consolidation of existing districts. The ballot to be used for the approval of the voters to increase the number of members on the board of directors of the fire protection district shall be substantially in the following form:

 \Box YES \Box NO

If a majority of the voters voting on the proposition vote in favor of the proposition then at the next election of board members after the voters vote to increase the number of directors, the voters shall select two persons to act in addition to the existing three directors as the board of directors. The court which entered the order declaring the decree of incorporation to be final shall designate the additional board of directors who have been elected by the voters voting thereon as follows: the one receiving the second highest number of votes to hold office for a term of four years, and the one receiving the highest number of votes to hold office for a term of six years from the date of the election of such additional board of directors and until their successors are duly elected and qualified. Thereafter, members of the board shall be elected to serve terms of six years and until their successors are duly elected and qualified, provided however, in any county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants, any successor elected and qualified in the year 2005 shall hold office for a term of six years and until his or her successor is duly elected and qualified and any successor elected and qualified in the year 2006 or 2007 shall hold office for a term of five years and until his or

her successor is duly elected and qualified, and thereafter, members of the board shall be

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elected to serve terms of four years and until their successors are duly elected and 77 78 qualified.

6. Members of the board of directors in office on the date of an election pursuant to subsection 5 of this section to elect additional members to the board of directors shall serve the term to which they were elected or appointed and until their successors are elected and qualified.

81 321.190. Each member of the board may receive an attendance fee not to exceed one hundred dollars for attending each regularly called board meeting, or special meeting, but shall not be paid for attending more than two in any calendar month, except that in a county of the first 3 class having a charter form of government, he shall not be paid for attending more than four in any calendar month. However, no board member shall be paid more than one attendance fee if such member attends more than one board meeting in a calendar week. In addition, 7 the chairman of the board of directors may receive fifty dollars for attending each regularly or specially called board meeting, but shall not be paid the additional fee for attending more than two meetings in any calendar month. Each member of the board shall be reimbursed for his or her actual expenditures in the performance of his or her duties on behalf of the district. The 11 secretary and the treasurer, if members of the board of directors, may each receive such additional compensation for the performance of their respective duties as secretary and treasurer 12 13 as the board shall deem reasonable and necessary, not to exceed one thousand dollars per year. The circuit court having jurisdiction over the district shall have power to remove directors or any 14 15 of them for good cause shown upon a petition, notice and hearing.

321.220. For the purpose of providing fire protection to the property within the district, the district and, on its behalf, the board shall have the following powers, authority and privileges:

- (1) To have perpetual existence;
- (2) To have and use a corporate seal;
- (3) To sue and be sued, and be a party to suits, actions and proceedings;
- (4) To enter into contracts, franchises and agreements with any person, partnership, association or corporation, public or private, affecting the affairs of the district, including contracts with any municipality, district or state, or the United States of America, and any of their agencies, political subdivisions or instrumentalities, for the planning, development, construction, acquisition or operation of any public improvement or facility, or for a common service relating 10 to the control or prevention of fires, including the installation, operation and maintenance of water supply distribution, fire hydrant and fire alarm systems; provided, that a notice shall be published for bids on all construction or purchase contracts for work or material or both, outside the authority contained in subdivision (9) of this section, involving an expense of ten thousand dollars or more;
 - (5) Upon approval of the voters as herein provided, to borrow money and incur

indebtedness and evidence the same by certificates, notes or debentures, and to issue bonds, in accordance with the provisions of this chapter;

- (6) To acquire, construct, purchase, maintain, dispose of and encumber real and personal property, fire stations, fire protection and fire-fighting apparatus and auxiliary equipment therefor, and any interest therein, including leases and easements;
- (7) To refund any bonded indebtedness of the district without an election. The terms and conditions of refunding bonds shall be substantially the same as those of the original issue of bonds, and the board shall provide for the payment of interest, at not to exceed the legal rate, and the principal of such refunding bonds in the same manner as is provided for the payment of interest and principal of bonds refunded;
- (8) To have the management, control and supervision of all the business and affairs of the district, and the construction, installation, operation and maintenance of district improvements therein;
- (9) To hire and retain agents, employees, engineers and attorneys, including part-time or volunteer firemen;
- (10) To have and exercise the power of eminent domain and in the manner provided by law for the condemnation of private property for public use to take any property within the district necessary to the exercise of the powers herein granted;
- (11) To receive and accept by bequest, gift or donation any kind of property. Notwithstanding any other provision of law to the contrary, any property received by the fire protection district as a gift or any property purchased by the fire protection district at a price below the actual market value of the property may be returned to the donor or resold to the seller if such property is not used for the specific purpose for which it was acquired;
- (12) To adopt and amend bylaws, fire protection and fire prevention ordinances, and any other rules and regulations not in conflict with the constitution and laws of this state, necessary for the carrying on of the business, objects and affairs of the board and of the district, and refer to the proper authorities for prosecution any infraction thereof detrimental to the district. Any person violating any such ordinance is hereby declared to be guilty of a misdemeanor, and upon conviction thereof, shall be punished as is provided by law therefor. The prosecuting attorney for the county in which the violation occurs shall prosecute such violations in the circuit court of that county. The legal officer or attorney for the fire district may be appointed by the prosecuting attorney as special assistant prosecuting attorney for the prosecution of any such violation. The enactments of the fire district in delegating administrative authority to officials of the district may provide standards of action for the administrative officials, which standards are declared as industrial codes adopted by nationally organized and recognized trade bodies. The board shall have the power to adopt an ordinance, rule, or regulation allowing the

- district to charge individuals who reside outside of the district, but who receive emergency services within the boundaries of the district, for the actual and reasonable cost of such services. However, such actual and reasonable costs shall not exceed one hundred dollars for responding to each fire call or alarm and two hundred fifty dollars for each hour or a proportional sum for each quarter hour spent in combating a fire or emergency;
 - (13) To pay all court costs and expenses connected with the first election or any subsequent election in the district;
 - (14) To have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted herein. Such specific powers shall not be considered as a limitation upon any power necessary or appropriate to carry out the purposes and intent of this chapter;
 - (15) To provide for health, accident, disability and pension benefits for the salaried members of its organized fire department of the district and such other benefits for their spouses and eligible unemancipated children, through either or both a contributory or noncontributory plan. For purposes of this section, "eligible unemancipated child" means a natural or adopted child of an insured, or a stepchild of an insured who is domiciled with the insured, who is less than twenty-three years of age, who is not married, not employed on a full-time basis, not maintaining a separate residence except for full-time students in an accredited school or institution of higher learning, and who is dependent on parents or guardians for at least fifty percent of his or her support. The type and amount of such benefits shall be determined by the board of directors of the fire protection district within the level of available revenues of the pension program and other available revenues of the district. If an employee contributory plan is adopted, then at least one voting member of the board of trustees shall be a member of the fire district elected by the contributing members, which shall not be the same as the board of directors;
 - (16) To contract with any municipality that is contiguous to a fire protection district for the fire protection district to provide fire protection to the municipality for a fee as hereinafter provided;
 - (17) To provide for life insurance, accident, sickness, health, disability, annuity, length of service, pension, retirement and other employee-type fringe benefits, subject to the provisions of section 70.615, RSMo, for the volunteer members of any organized fire department of the district and such other benefits for their spouses and eligible unemancipated children, through either a contributory or noncontributory plan, or both. For purposes of this section, "eligible unemancipated child" means a natural or adopted child of an insured, or a stepchild of an insured who is domiciled with the insured, who is less than twenty-three years of age, who is not married, not employed on a full-time basis, not maintaining a separate residence except for

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full-time students in an accredited school or institution of higher learning, and who is dependent on parents or guardians for at least fifty percent of his or her support. The type and amount of such benefits shall be determined by the board of directors of the fire protection district within available revenues of the district, including the pension program of the district. The provision and receipt of such benefits shall not make the recipient an employee of the district. Directors who are also volunteer members may receive such benefits while serving as a director of the district:

(18) To contract for services with any rural, volunteer or subscription fire department or organization, or volunteer fire protection association, as defined in section 320.300, RSMo, for the purpose of providing the benefits described in subdivision (17) of this section.

321.322. 1. If any property located within the boundaries of a fire protection district shall be included within a city having a population of at least two thousand five hundred but not 3 more than [fifty] sixty-five thousand which is not wholly within the fire protection district and which maintains a city fire department, then upon the date of actual inclusion of the property within the city, as determined by the annexation process, the city shall within sixty days assume by contract with the fire protection district all responsibility for payment in a lump sum or in installments an amount mutually agreed upon by the fire protection district and the city for the city to cover all obligations of the fire protection district to the area included within the city, and thereupon the fire protection district shall convey to the city the title, free and clear of all liens 10 or encumbrances of any kind or nature, any such tangible real and personal property of the fire protection district as may be agreed upon, which is located within the part of the fire protection 11 12 district located within the corporate limits of the city with full power in the city to use and dispose of such tangible real and personal property as the city deems best in the public interest, 14 and the fire protection district shall no longer levy and collect any tax upon the property included within the corporate limits of the city; except that, if the city and the fire protection district 16 cannot mutually agree to such an arrangement, then the city shall assume responsibility for fire 17 protection in the annexed area on or before January first of the third calendar year following the actual inclusion of the property within the city, as determined by the annexation process, and 19 furthermore the fire protection district shall not levy and collect any tax upon that property 20 included within the corporate limits of the city after the date of inclusion of that property:

- (1) On or before January first of the second calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district;
 - (2) On or before January first of the third calendar year occurring after the date on which

- the property was included within the city, the city shall pay to the fire protection district a fee equal to four-fifths of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district;
 - (3) On or before January first of the fourth calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to three-fifths of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district;
 - (4) On or before January first of the fifth calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to two-fifths of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district; and
 - (5) On or before January first of the sixth calendar year occurring after the date on which the property was included within the city, the city shall pay to the fire protection district a fee equal to one-fifth of the amount of revenue which would have been generated during the previous calendar year by the fire protection district tax on the property in the area annexed which was formerly a part of the fire protection district.

Nothing contained in this section shall prohibit the ability of a city to negotiate contracts with a fire protection district for mutually agreeable services. This section shall also apply to those fire protection districts and cities which have not reached agreement on overlapping boundaries previous to August 28, 1990. Such fire protection districts and cities shall be treated as though inclusion of the annexed area took place on December thirty-first immediately following August 28, 1990.

- 2. Any property excluded from a fire protection district by reason of subsection 1 of this section shall be subject to the provisions of section 321.330.
- 3. The provisions of this section shall not apply in any county of the first class having a charter form of government and having a population of over nine hundred thousand inhabitants.
- 4. The provisions of this section shall not apply where the annexing city or town operates a city fire department and was on January 1, 2005, a city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants and entirely surrounded by a single fire district. In such cases, the provision of fire and emergency medical services following annexation shall be governed by subsections 2 and 3 of section 72.418, RSMo.

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321.603. In addition to the compensation provided pursuant to section 321.190 for fire protection districts located in a county of the first classification with a charter form of government, each member of any such fire protection district board may receive an attendance fee not to exceed one hundred dollars for attending a board meeting conducted pursuant to chapter 610, RSMo, but such board member shall not be paid for attending more than four such meetings in any calendar month. However, no board member shall be paid more than one attendance fee if such member attends more than one meeting conducted under chapter 610, RSMo, in a calendar week.

349.045. 1. Except as provided in subsection 2 of this section, the corporation shall have a board of directors in which all the powers of the corporation shall be vested and which shall consist of any number of directors, not less than five, all of whom shall be duly qualified 4 electors of and taxpayers in the county or municipality; except that, for any industrial development corporation formed by any municipality located wholly within any county of the third or fourth classification, directors may be qualified taxpayers in and registered voters of such county. The directors shall serve as such without compensation except that they shall be reimbursed for their actual expenses incurred in and about the performance of their duties hereunder. The directors shall be resident taxpayers for at least one year immediately prior to their appointment. No director shall be an officer or employee of the county or municipality. All directors shall be appointed by the chief executive officer of the county or municipality with 11 the advice and consent of a majority of the governing body of the county or municipality, and 12 in all counties, other than a city not within a county and counties with a charter form of 13 14 government, the appointments shall be made by the county commission and they shall be so 15 appointed that they shall hold office for staggered terms. At the time of the appointment of the first board of directors the governing body of the municipality or county shall divide the directors 16 17 into three groups containing as nearly equal whole numbers as may be possible. The first term 18 of the directors included in the first group shall be two years, the first term of the directors included in the second group shall be four years, the first term of the directors in the third group 19 20 shall be six years; provided, that if at the expiration of any term of office of any director a 21 successor thereto shall not have been appointed, then the director whose term of office shall have 22 expired shall continue to hold office until a successor shall be appointed by the chief executive 23 officer of the county or municipality with the advice and consent of a majority of the governing 24 body of the county or municipality. The successors shall be resident taxpayers for at least one year immediately prior to their appointment. 25

2. A corporation in a county of the third classification without a township form of government and with more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants shall have a board of directors in which all the powers of the

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corporation shall be vested and which shall consist of a number of directors not less than the number of townships in such county. All directors shall be duly qualified electors of and taxpayers in the county. Each township within the county shall elect one director to 32 the board. Additional directors may be elected to the board to succeed directors appointed to the board as of the effective date of this section if the number of directors on the effective 34 date of this section exceeds the number of townships in the county. The directors shall serve as such without compensation except that they shall be reimbursed for their actual expenses incurred in the performance of their duties. The directors shall be resident taxpavers for at least one year immediately prior to their election. No director shall be an officer or employee of the county. Upon the expiration of the term of office of any director appointed to the board prior to the effective date of this section, a director shall be elected to succeed him or her; provided that if at the expiration of any term of office of any director a successor thereto shall not have been elected, then the director whose term of office shall have expired shall continue to hold office until a successor shall be elected. The successors shall be resident taxpayers for at least one year immediately prior to their election.

393.015. 1. Notwithstanding any other provision of law to the contrary, any sewer corporation, municipality or sewer district established under the provisions of chapter 249 or 3 250, RSMo, or sections 204.250 to 204.470, RSMo, or any sewer district created and organized 4 pursuant to constitutional authority, may contract with any water corporation[, municipality, or 5 public water supply district established under chapter 247, RSMo, to terminate water services to any customer premises for nonpayment of a sewer bill. No such termination of water service may occur until thirty days after the sewer corporation, municipality or statutory sewer district or sewer district created and organized pursuant to constitutional authority sends a written notice 8 to the customer by certified mail, except that if the water corporation[, municipality or public water supply district] is performing a combined water and sewer billing service for the sewer 10 corporation, municipality or sewer district, no additional notice or any additional waiting period 11 shall be required other than the notice and waiting period already used by the water corporation, municipality or public water supply district] to disconnect water service for nonpayment of the 13 14 water bill. Acting pursuant to a contract, the water corporation, municipality or public water 15 supply district] shall discontinue water service until such time as the sewer charges and all related costs of termination and reestablishment of sewer and water services are paid by the 16 17 customer.

2. A water corporation[, municipality, or public water supply district] acting pursuant to a contract with a sewer corporation, municipality or sewer district as provided in subsection 1 of this section shall not be liable for damages related to termination of water services unless

- such damage is caused by the negligence of such water corporation[, municipality, or public water supply district], in which case the water corporation[, municipality, or public water supply district] shall be indemnified by the sewer corporation, municipality or sewer district. Unless otherwise specified in the contract, all costs related to the termination and reestablishment of services by the water corporation[, municipality or public water supply district] shall be reimbursed by the sewer corporation, municipality, sewer district or sewer district created and organized pursuant to constitutional authority.
- 393.016. 1. Notwithstanding any other provision of law, any municipality providing water, or any water district established under chapter 247, RSMo, which in this section shall sometimes be designated as a water provider, shall upon request of any municipality providing sewer service or public sewer district established under chapter 249 or 250, RSMo, or sections 204.250 to 204.470, RSMo, or any sewer district created and organized under constitutional authority, which in this section shall sometimes be designated as a sewer provider, contract with such sewer provider to terminate water services to any water user of such water provider for nonpayment of a delinquent sewer bill owed to such sewer provider.
 - 2. Any water provider, or independent contractor acting for a water provider, acting under a contract with a sewer provider under this section shall be exempt from all civil liability whatsoever arising from or related to termination of water services pursuant to any such contract.
 - 3. In the event that any water provider and any sewer provider are unable to reach an agreement as provided in this section within six months of the receipt of such request by the water provider, then the sewer provider making the written request may file with the circuit court in which such water provider was incorporated, or if such water provider was not incorporated by a circuit court, then with a circuit court having jurisdiction of the water provider, a petition requesting that three commissioners be selected to draft such an agreement.
 - 4. Any agreement drafted by the commissioners or entered into under this section shall contain the following provisions:
 - (1) The rules and regulations or ordinances of the sewer provider shall provide that the number of days of delinquency required before water service is discontinued for failure to pay for sewage service shall be equal to the number of days of delinquency required before water service is discontinued for failure to pay for water service under the rules and regulations of the water provider;
 - (2) The water provider shall not be required to discontinue water service to the sewer user for failure to pay the charges or rental due therefor unless the sewer provider

shall first give a written notice to the water provider to do so. Such notice shall include the due date, amount of the delinquent bill, and all penalties and interest thereon. When payment of such amount is received by the sewer provider, upon written notice thereof to the water provider, the water provider shall restore water service to the water and sewer user, provided the water bill of such user owed to the water provider is not delinquent;

- (3) The sewer provider shall at all times keep in force a general comprehensive public liability and property damage policy issued by a company authorized to do business in Missouri with policy limits equal to or in excess of those set forth in section 537.610, RSMo, shall include the water provider and any independent contractor who performs such agreement under contract with the water provider thereon as an additional insured, and shall furnish the water provider and such independent contractor a certificate of insurance evidencing such insurance is in effect. If at any time it fails to do so and furnish such certificate of insurance to the water provider and such independent contractor, the water provider and such independent contractor may cease to make water service terminations until such requirement is satisfied.
- (4) The agreement shall provide that any loss of revenue incurred by the water provider as a result of discontinuing water service because of the failure of any sewage user to pay the charges or rental therefor shall be paid to the water provider by the sewer provider. Such amounts include, but are not limited to, loss of revenue by the water provider caused by disconnection of water service for a sewer bill delinquency when the water bill is not delinquent;
- (5) When a water provider is collecting delinquent amounts for both the water and sewer service, all delinquent payments due to both the water and sewer provider shall be received by the water provider before water service is restored. If for any reason water service is never restored, any amount collected for delinquent accounts due both water and sewer provider shall be divided between the water provider and the sewer provider so that each receives the same percentage of the amount owed to it;
- (6) The agreement shall provide that in the event the water provider or any independent contractor who performs such agreement under contract with the water provider incurs attorney fees or other costs not covered by insurance as a result of any claim, litigation, or threatened litigation against the water provider or independent contractor which exceeds the limits of insurance coverage provided to the water provider or independent contractor by the sewer provider as stated in this section, the sewer provider shall reimburse such amounts to the water provider or independent contractor;
- (7) The agreement shall contain a provision providing that the expense and cost of the water provider shall be recalculated annually and that the amount due it during the

subsequent year shall be increased or decreased according to any change occurring in the costs and expenses; alternatively, upon agreement of the parties to the agreement, the agreement may provide for annual increases or decreases based upon the percentage of increase or decrease in the National Consumers Price Index for All Urban Consumers, unadjusted for seasonal variation, as published by the United States Department of Labor for the most recent date prior to the annual anniversary date of the execution of the agreement;

- (8) All expense and cost incurred by the water provider in performing or carrying out the agreement shall be reimbursed to the water provider by the sewer provider. The reimbursement shall be made monthly, bi-monthly, or quarterly. In determining such expense incurred by the water provider, the commissioners shall consider the following items of expense, whether such items will be incurred by the water provider, at the time the agreement is executed or in the future, and if so, the amount of such expense attributable to such agreement at the time such agreement is executed and in the future:
- (a) All personnel expense including, but not limited to, wages and salaries, employment taxes, retirement benefits, employment benefits, health insurance, and workers' compensation insurance;
- (b) All expense incurred by payments to independent contractors who perform or carry out the agreement under contract with the water provider;
 - (c) Equipment expenses;
 - (d) Computer and computer program expense;
- 87 (e) Office space expense;
 - (f) Insurance expense attributable to the agreement between the water provider and the sewer provider, including the additional insurance expense of any independent contractor who performs or carries out the agreement under contract with such water provider;
 - (g) All other expense attributable to the agreement between the water and sewer provider;
 - (9) The agreement shall terminate in twenty years unless a different term is agreed upon by the parties. Upon termination, the parties may agree to an extension thereof, not to exceed an additional twenty years;
 - (10) If ownership of either the sewer system of the sewer provider or the water system of the water provider is transferred to another entity or person, the agreement shall terminate at the time of the transfer, unless the new owner and remaining owner agree otherwise.
 - 5. Upon the filing of such petition, the sewer provider shall appoint one

commissioner. The water provider shall appoint a commissioner within thirty days of the service of the petition upon it. If the water provider fails to appoint a commissioner within such time period, the court shall appoint a commissioner on behalf of the water provider within forty-five days of service of the petition on the water provider. The two named commissioners shall agree to appoint a third commissioner within thirty days after the appointment of the second commissioner, but in the event that they fail to do so, the court shall appoint a third commissioner within sixty days after the appointment of the second commissioner.

- 6. The commissioners shall draft an agreement between the water provider and sewer provider meeting the requirements established in this section. Before drafting such agreement, the water provider and sewer provider shall be given an opportunity to present evidence and information pertaining to such agreement at a hearing to be held by the commissioners, of which each party shall receive fifteen days written notice. The hearing may be continued from time to time by the commissioners. The commissioners shall consider all evidence and information submitted to them and prepare such agreement as provided under this section. The agreement shall be submitted to the court within ninety days of the selection or appointment of the last commissioner as provided under this section.
- 7. If the court finds that the agreement is fair, reasonable, and meets the requirements of this section, then the court shall enter its judgment approving the agreement and order it to become effective sixty days after the date of such judgment. If the court finds such agreement is not fair and reasonable or does not meet the requirements of this section, the court shall return it to the commissioners with its reasons for rejecting the agreement. The commissioners shall make the required changes and resubmit the agreement to the court. Upon approval of the agreement by the court, judgment shall be entered approving the agreement and ordering it to become effective sixty days after the date of such judgment. Thereafter, the parties shall abide by such agreement. If either party fails to do so, the other party may file an action to compel compliance. Venue shall be in the court issuing such judgment.
- 8. The judgment and order of the court shall be subject to appeal as provided by law. All costs, including commissioners' compensation, shall be taxed to and paid by the sewer provider requesting an agreement. The court shall determine and order payment of fees of expert witnesses of the water provider by the sewer provider to the water provider.
- 9. The provisions of this section shall not apply to any city not within a county or any county with a charter form of government and with more than one million inhabitants.

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447.620. As used in sections 447.620 to 447.640, the following terms mean:

- 2 (1) "Housing code", a local building, fire, health, property maintenance, nuisance, or other ordinance which contains standards regulating the condition or maintenance of residential buildings;
- 5 (2) "Last known address", the address where the property is located or the address as 6 listed in the property tax records;
 - (3) "Municipality", any incorporated city, town, or village;
 - (4) "Nuisance", any property which because of its physical condition or use is a public nuisance or any property which constitutes a blight on the surrounding area or any property which is in violation of the applicable housing code such that it constitutes a substantial threat to the life, health, or safety of the public. For purposes of sections 447.620 to 447.640, any declaration of a public nuisance by a municipality pursuant to an ordinance adopted pursuant to sections 67.400 to 67.450, RSMo, shall constitute prima facie evidence that the property is a nuisance;
 - (5) "Organization", any Missouri not-for-profit organization validly organized pursuant to law and whose purpose includes the provision or enhancement of housing opportunities in its community **and which has been incorporated for at least six months**;
 - (6) "Parties in interest", any owner or owners of record, occupant, lessee, mortgagee, trustee, personal representative, agent, or other party having an interest in the property as shown by the land records of the recorder of deeds of the county wherein the property is located, except in any municipality contained wholly or partially within a county with a charter form of government and with more than six hundred thousand but less than seven hundred thousand inhabitants, "parties in interest" shall mean owners, lessees, mortgagees, or lienholders whose interest has been recorded or filed in the public records;
- 25 (7) "Rehabilitation", the process of improving the property, including, but not limited to, bringing the property into compliance with the applicable housing code.
- 447.622. Any organization may petition to have property declared abandoned pursuant to the provisions of sections 447.620 to 447.640 and for temporary possession of such property, if:
- 4 (1) The property has been continuously unoccupied by persons legally entitled to possession for at least [one month] six months prior to the filing of the petition;
- 6 (2) The taxes are delinquent on the property;
 - (3) The property is a nuisance; and
- 8 (4) The organization intends to rehabilitate the property.
- 447.625. 1. Any petition filed under the provisions of sections 447.620 to 447.640 which pertains to property located within any home rule city [with more than four hundred

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- 3 thousand inhabitants and located in more than one county] shall meet the requirements of this 4 section.
- 5 2. Summons shall be issued and service of process shall be had as in other in rem or 6 quasi in rem civil actions.
 - 3. The petition shall contain a prayer for a court order approving the organization's rehabilitation plan and granting temporary possession of the property to the organization. The petition shall also contain a prayer for a sheriff's deed conveying title to the property to the organization upon the completion of rehabilitation when no owner has regained possession of the property pursuant to section 447.638.
 - 4. The court shall stay any ruling on the organization's prayer for a sheriff's deed until rehabilitation has been completed.
 - 5. The owner may file a motion for restoration of possession of the property prior to the completion of rehabilitation. The court shall determine whether to restore possession to the owner and proper compensation to the organization in the same manner as in section 447.638.
 - 6. Upon completion of rehabilitation the organization may file a motion for sheriff's deed in place of a petition for judicial deed under section 447.640.
 - 7. The provisions of sections 447.620 to 447.640 shall apply except where they are in conflict with this section.
 - 447.640. If an owner does not regain possession of the property in the one-year period following entry of an order granting temporary possession of the property to the organization, the organization may file a petition for judicial deed and, upon due notice to the named defendants, an order may be entered granting a quitclaim judicial deed to the organization. A conveyance by judicial deed shall operate to extinguish all existing ownership interests in, liens on, and other interest in the property, except tax liens. Any party in interest of the property shall present any claim for compensation prior to the entering of the court order conveying title to the organization.
- 473.770. 1. Whenever, in the judgment of any public administrator in any county of the first class, it is necessary for the proper and efficient conduct of the business of [his] the public administrator's office that [he] the public administrator appoint any deputies to assist [him] the public administrator in the performance of his or her official duties as public administrator or as executor, administrator, personal representative, guardian, or conservator in any estates wherein [he] the public administrator has been specially appointed, the public administrator may appoint one or more deputies to assist him or her in the performance of his or her duties as public administrator and as executor, administrator, personal representative, guardian, or conservator in the estates wherein [he] the public administrator has been specially appointed.

 The appointment shall be in writing and shall be filed with the court, and, upon the filing, the

- court shall issue under its seal a certificate of the appointment for each deputy, stating that the appointee is vested with the powers and duties conferred by this section. The certificate shall be valid for one year from date, unless terminated prior thereto, and shall be renewed from year to year as long as the appointment remains in force, and may be taken as evidence of the authority of the deputy. The appointment and authority of any deputy may at any time be terminated by the public administrator by notice of the termination filed in the court, and upon termination the deputy shall surrender [his] the public administrator's certificate of appointment.
 - 2. In all [first class] counties of the first classification not having a charter form of government and containing a portion of a city having a population of three hundred thousand or more inhabitants, the compensation of each such deputy shall be set by the public administrator, with the approval of the governing body of the county, and shall be paid in equal monthly installments out of the county treasury. In all other [first class] counties of the first classification the compensation of each such deputy shall be prescribed and paid by the public administrator out of the fees to which he or she is legally entitled, and no part of such compensation shall be paid out of any public funds or assessed as costs or allowed in any estate.
 - 3. Each deputy so appointed shall be authorized to perform such ministerial and nondiscretionary duties as may be delegated to him **or her** by the public administrator, including:
 - (1) Assembling, taking into possession, and listing moneys, checks, notes, stocks, bonds and other securities, and all other personal property of any and all estates in the charge of the public administrator;
 - (2) Depositing all moneys, checks, and other instruments for the payment of money in the bank accounts maintained by the public administrator for the deposit of such funds;
 - (3) Signing or countersigning any and all checks and other instruments for the payment of moneys out of such bank accounts, in pursuance of general authorization by the public administrator to the bank in which the same are deposited, as long as such authorization remains in effect;
 - (4) Entering the safe deposit box of any person or decedent whose estate is in the charge of the public administrator and any safe deposit box maintained by the public administrator for the safekeeping of assets in his **or her** charge, as a deputy of the public administrator, pursuant to general authorization given by the public administrator to the bank or safe deposit company in charge of any such safe deposit box, as long as such deputy-authorization remains in effect, and withdrawing therefrom and depositing therein such assets as may be determined by the public administrator. The bank or safe deposit company shall not be charged with notice or knowledge or any limitation of authority of the authorized deputy, unless specially notified in writing thereof by the public administrator, and may allow the deputy access to the safe deposit

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47 box, in the absence of notice, to the full extent allowable to the public administrator in person.

- 4. The enumeration of the foregoing powers shall not operate as an exclusion of any powers not specifically conferred. No authorized deputy shall exercise any power, other than as prescribed in this section, which shall require the exercise of a discretion enjoined by law to be exercised personally by the executor, administrator, personal representative, guardian, or conservator in charge of the estate to which the discretionary power refers.
- 5. Notwithstanding the provisions of subsections 3 and 4 of this section to the contrary, a public administrator in a county of the first [class] **classification** having a charter form of government and containing all or part of a city with a population of at least three hundred thousand inhabitants, **and a public administrator in any county of the first classification** may delegate to any deputy appointed by [him] **the public administrator** any of the duties of the public administrator enumerated in section 473.743, and sections 475.120 and 475.130, RSMo. Such public administrator may also delegate to a deputy who is a licensed attorney the authority to execute inventories, settlements, surety bonds, pleadings and other documents filed in any court in the name of the public administrator, and the same shall have the force and effect as if executed by the public administrator.
- 473.771. 1. Whenever, in the judgment of any public administrator in any county which is not a [first class] county of the first classification, it is necessary for the proper and efficient conduct of the business of his **or her** office that [he] **the public administrator** appoint a deputy to assist [him] the public administrator in the performance of his or her official duties as 5 public administrator or as executor, administrator, personal representative, guardian, or conservator in any estates wherein [he] the public administrator has been specially appointed, the public administrator may appoint a deputy to assist him **or her** in the performance of his **or** her duties as public administrator and as executor, administrator, personal representative, guardian, or conservator in the estates wherein [he] the public administrator has been specially appointed. The appointment shall be in writing and shall be filed with the court, and, upon the 11 filing, the court shall issue under its seal a certificate of the appointment for the deputy, stating 12 that the appointee is vested with the powers and duties conferred by this section. The certificate 13 shall be valid for one year from the date, unless terminated prior thereto, and shall be renewed 14 from year to year as long as the appointment remains in force, and may be taken as evidence of 15 the authority of the deputy. The appointment and authority of a deputy may at any time be 16 terminated by the public administrator by notice of the termination filed in the court, and upon 17 termination the deputy shall surrender his **or her** certificate of appointment.
 - 2. The compensation of a deputy appointed pursuant to the provisions of this section shall be prescribed and paid by the public administrator out of the fees to which he **or she** is legally entitled.

- 3. A deputy appointed pursuant to the provisions of this section shall be authorized to perform such ministerial and nondiscretionary duties as may be delegated to him **or her** by the public administrator, including:
 - (1) Assembling, taking into possession, and listing moneys, checks, notes, stocks, bonds and other securities, and all other personal property of any and all estates in the charge of the public administrator;
 - (2) Depositing all moneys, checks, and other instruments for the payment of money in the bank accounts maintained by the public administrator for the deposit of such funds;
 - (3) Signing or countersigning any and all checks and other instruments for the payment of moneys out of such bank accounts, in pursuance of general authorization by the public administrator to the bank in which the same are deposited, as long as such authorization remains in effect;
 - (4) Entering the safe deposit box of any person or decedent whose estate is in the charge of the public administrator and any safe deposit box maintained by the public administrator for the safekeeping of assets in his **or her** charge, as a deputy of the public administrator, pursuant to general authorization given by the public administrator to the bank or safe deposit company in charge of any such safe deposit box, as long as such authorization as a deputy remains in effect, and withdrawing therefrom and depositing therein such assets as may be determined by the public administrator. The bank or safe deposit company shall not be charged with notice or knowledge or any limitation of authority of the authorized deputy, unless specially notified in writing thereof by the public administrator, and may allow the deputy access to the safe deposit box, in the absence of notice, to the full extent allowable to the public administrator in person.
 - 4. The enumeration of the foregoing powers shall not operate as an exclusion of any powers not specifically conferred. No authorized deputy shall exercise any power, other than as prescribed in this section, which shall require the exercise of a discretion enjoined by law to be exercised personally by the executor, administrator, personal representative, guardian, or conservator in charge of the estate to which the discretionary power refers.
 - 5. Notwithstanding the provisions of subsections 3 and 4 of this section to the contrary, a public administrator in a county which is not a county of the first classification may delegate to any deputy appointed by the public administrator any of the duties of the public administrator enumerated in section 473.743, and sections 475.120 and 475.130, RSMo. Such public administrator may also delegate to a deputy who is a licensed attorney the authority to execute inventories, settlements, surety bonds, pleadings, and other documents filed in any court in the name of the public administrator, and the same shall have the force and effect as if executed by the public administrator.
 - 478.570. 1. There shall be two circuit judges in the seventeenth judicial circuit

- consisting of the counties of Cass and Johnson. These judges shall sit in divisions numbered one
 and two.
- 4 2. The circuit judge in division two shall be elected in 1980. The circuit judge in 5 division one shall be elected in 1982.
 - 3. Beginning on January 1, 2006, there shall be one additional associate circuit judge position in Cass County than is provided under section 478.320.
- 478.600. 1. There shall be four circuit judges in the eleventh judicial circuit consisting of the county of St. Charles. These judges shall sit in divisions numbered one, two, three and four. Beginning on January 1, 2007, there shall be six circuit judges in the eleventh judicial circuit and these judges shall sit in divisions numbered one, two, three, four, five, and seven. The division five associate circuit judge position and the division seven associate circuit judge position shall become circuit judge positions beginning January 1, 2007, and shall be numbered as divisions five and seven.
 - 2. The circuit judge in division two shall be elected in 1980. The circuit judge in division four shall be elected in 1982. The circuit judge in division one shall be elected in 1984. The circuit judge in division three shall be elected in 1992. **The circuit judges in divisions five and seven shall be elected for a six-year term in 2006.**
 - 3. Beginning January 1, 2007, the family court commissioner positions in the eleventh judicial circuit appointed under section 487.020, RSMo, shall become associate circuit judge positions in all respects and shall be designated as divisions nine and ten respectively. These positions may retain the duties and responsibilities with regard to the family court. The associate circuit judges in divisions nine and ten shall be elected in 2006 for full four-year terms.
 - 4. Beginning on January 1, 2007, the drug court commissioner position in the eleventh judicial circuit appointed under section 478.003 shall become an associate circuit judge position in all respects and shall be designated as division eleven. This position retains the duties and responsibilities with regard to the drug court. Such associate circuit judge shall be elected in 2006 for a full four-year term. This associate circuit judgeship shall not be included in the statutory formula for authorizing additional associate circuit judgeships per county under section 478.320.
- 488.2220. 1. In addition to all other court costs for municipal ordinance violations any home rule city with more than four hundred thousand inhabitants and located in more than one county and any home rule city with more than one hundred fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants may provide for additional court costs in an amount up to five dollars per case for each municipal ordinance violation case filed before a municipal division judge or associate circuit judge.

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- 7 2. The judge may waive the assessment of the cost in those cases where the defendant is found by the judge to be indigent and unable to pay the costs.
- 3. Such cost shall be calculated by the clerk and disbursed to the city at least monthly. 10 The city shall use such additional costs only for the procurement, installation, maintenance, consulting services, and upkeep of a court information and records management system.
 - 537.600. 1. Such sovereign or governmental tort immunity as existed at common law in this state prior to September 12, 1977, except to the extent waived, abrogated or modified by statutes in effect prior to that date, shall remain in full force and effect; except that, the immunity of the public entity from liability and suit for compensatory damages for negligent acts or omissions is hereby expressly waived in the following instances:
 - (1) Injuries directly resulting from the negligent acts or omissions by public employees arising out of the operation of motor vehicles or motorized vehicles within the course of their employment;
 - (2) Injuries caused by the condition of a public entity's property if the plaintiff establishes that the property was in dangerous condition at the time of the injury, that the injury directly resulted from the dangerous condition, that the dangerous condition created a reasonably foreseeable risk of harm of the kind of injury which was incurred, and that either a negligent or wrongful act or omission of an employee of the public entity within the course of his employment created the dangerous condition or a public entity had actual or constructive notice of the dangerous condition in sufficient time prior to the injury to have taken measures to protect against the dangerous condition. In any action under this subdivision wherein a plaintiff alleges that he was damaged by the negligent, defective or dangerous design of a highway or road, which was designed and constructed prior to September 12, 1977, the public entity shall be entitled to a defense which shall be a complete bar to recovery whenever the public entity can prove by a preponderance of the evidence that the alleged negligent, defective, or dangerous design reasonably complied with highway and road design standards generally accepted at the time the road or highway was designed and constructed.
 - 2. The express waiver of sovereign immunity in the instances specified in subdivisions (1) and (2) of subsection 1 of this section are absolute waivers of sovereign immunity in all cases within such situations whether or not the public entity was functioning in a governmental or proprietary capacity and whether or not the public entity is covered by a liability insurance for tort.
 - 3. The term "public entity" as used in this section shall include any multi-state compact agency created by a compact formed between this state and any other state which has been approved by the Congress of the United States. [Sovereign immunity, if any, is waived for the proprietary functions of such multi-state compact agencies as of the date that the Congress of the

- 32 United States approved any such multi-state compact.
 - 4. Pursuant to the prerogative of the general assembly to declare the public policy of the state in matters concerning liability in tort for public entities, the general assembly declares that prior to September 12, 1977, there was no sovereign or governmental immunity for the proprietary functions of multistate compact agencies operating pursuant to the provisions of sections 70.370 to 70.440, RSMo, and 238.030 to 238.110, RSMo, including functions such as the operation of motor vehicles and the maintenance of property, involved in the operation of a public transit or public transportation system, and that policy is hereby reaffirmed and declared to remain in effect.
 - 5. Any court decision dated subsequent to August 13, 1978, holding to the contrary of subsection 4 of this section erroneously interprets the law and the public policy of this state, and any claimant alleging tort liability under such circumstances for an occurrence within five years prior to February 17, 1988, shall in addition to the time allowed by the applicable statutes of limitation or limitation of appeal, have up to one year after July 14, 1989, to file or refile an action against such public entity and may recover damages imposed by the common law of this state as for any other person alleged to have caused similar damages under similar circumstances.]
- 559.607. 1. Judges of the municipal division in any circuit, acting through a chief or presiding judge, either may contract with a private or public entity or may employ any qualified person to serve as the city's probation officer to provide probation and rehabilitation services for persons placed on probation for violation of any ordinance of the city, specifically including the offense of operating or being in physical control of a motor vehicle while under the influence of intoxicating liquor or narcotic drugs. The contracting city shall not be required to pay for any part of the cost of probation and rehabilitation services authorized under sections 559.600 to 559.615. Persons found guilty or pleading guilty to ordinance violations and placed on probation by municipal or city court judges shall contribute a service fee to the court in the amount set forth in section 559.604 to pay the cost of their probation supervision provided by a probation officer employed by the court or by a contract probation officer as provided for in section 559.604.
 - 2. When approved by municipal court judges in [a circuit] the municipal division, the application, judicial order of approval, and the contract shall be forwarded to and filed with the board of probation and parole. The court-approved private or public entity or probation officer employed by the court shall then function as the probation office for the city, pursuant to the terms of the contract or conditions of employment and the terms of probation ordered by the judge. Any city in this state which presently does not have probation services available for persons convicted of its ordinance violations, or that contracts out those services with a

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private entity may, under the procedures authorized in sections 559.600 to 559.615, contract with a private entity or employ any qualified person and contract with the municipal division to provide such probation supervision and rehabilitation services.

644.076. 1. It is unlawful for any person to cause or permit any discharge of water contaminants from any water contaminant or point source located in Missouri in violation of sections 644.006 to 644.141, or any standard, rule or regulation promulgated by the commission. In the event the commission or the director determines that any provision of sections 644.006 to 644.141 or standard, rules, limitations or regulations promulgated pursuant thereto, or permits issued by, or any final abatement order, other order, or determination made by the commission or the director, or any filing requirement pursuant to sections 644.006 to 644.141 or any other provision which this state is required to enforce pursuant to any federal water pollution control 9 act, is being, was, or is in imminent danger of being violated, the commission or director may 10 cause to have instituted a civil action in any court of competent jurisdiction for the injunctive 11 relief to prevent any such violation or further violation or for the assessment of a penalty not to exceed ten thousand dollars per day for each day, or part thereof, the violation occurred and continues to occur, or both, as the court deems proper. A civil monetary penalty pursuant to this 13 14 section shall not be assessed for a violation where an administrative penalty was assessed pursuant to section 644.079. The commission, the chair of a watershed district's board of trustees created under section 249.1150 [or 249.1152], or the director may request either the attorney 16 17 general or a prosecuting attorney to bring any action authorized in this section in the name of the 18 people of the state of Missouri. Suit may be brought in any county where the defendant's 19 principal place of business is located or where the water contaminant or point source is located 20 or was located at the time the violation occurred. Any offer of settlement to resolve a civil penalty pursuant to this section shall be in writing, shall state that an action for imposition of a 21 22 civil penalty may be initiated by the attorney general or a prosecuting attorney representing the 23 department pursuant to this section, and shall identify any dollar amount as an offer of settlement 24 which shall be negotiated in good faith through conference, conciliation and persuasion.

- 2. Any person who knowingly makes any false statement, representation or certification in any application, record, report, plan, or other document filed or required to be maintained pursuant to sections 644.006 to 644.141 or who falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required to be maintained pursuant to sections 644.006 to 644.141 shall, upon conviction, be punished by a fine of not more than ten thousand dollars, or by imprisonment for not more than six months, or by both.
- 3. Any person who willfully or negligently commits any violation set forth pursuant to subsection 1 of this section shall, upon conviction, be punished by a fine of not less than two thousand five hundred dollars nor more than twenty-five thousand dollars per day of violation,

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34 or by imprisonment for not more than one year, or both. Second and successive convictions for violation of the same provision of this section by any person shall be punished by a fine of not more than fifty thousand dollars per day of violation, or by imprisonment for not more than two 36 37 years, or both.

4. The liabilities which shall be imposed pursuant to any provision of sections 644.006 to 644.141 upon persons violating the provisions of sections 644.006 to 644.141 or any standard, rule, limitation, or regulation adopted pursuant thereto shall not be imposed due to any violation caused by an act of God, war, strike, riot, or other catastrophe.

701.038. 1. The department of health and senior services or any of its agents may not investigate a sewage complaint except when necessary as part of a communicable disease investigation unless the complaint is received from an aggrieved party or[,] an adjacent landowner [, or any two residents of the county]. The department of health and senior services or any of its agents may enter any adjoining property if necessary when they are making an inspection pursuant to this section. The necessity for entering such adjoining property shall be stated in writing and the owner of such property shall be notified before the department or any of its agents may enter, except that, if an imminent health hazard exists, such notification shall 9 be attempted but is not required.

2. If the department or its agents make an investigation pursuant to a complaint as described in subsection 1 of this section and find that a nuisance does exist, the property owner shall comply with state and local standards when repairing or replacing the on-site sewage disposal system.

701.053. 1. A person may not represent himself as a registered on-site sewage disposal system contractor in this state unless the person is registered by a county or the department. A county or the department shall issue registration to a contractor if the contractor completes an application form that is in compliance with sections 701.025 to 701.059 and the rules and regulations adopted thereunder. A registration issued by a county in compliance with sections 5 701.053 to 701.055 shall be considered a state registration and valid in all political subdivisions of the state.

2. To qualify for registration, a contractor must successfully complete the educational training program provided by the department, or a county that offers on-site sewage disposal system contractor training that has been certified by the department and has an ordinance or regulation that mandates contractor training.

Section 1. 1. The governor is hereby authorized and empowered to sell, transfer, grant and convey all interest in fee simple absolute in property owned by the state in Buchanan County. The property to be conveyed is more particularly described as follows:

All of Lot one (1) and the North Sixteen (16) feet of Lot Two (2) in Block Ten

5 (10) in SMITH'S ADDITION to the City of St. Joseph, Missouri. 6 7 The South forty-four (44) feet of Lot Two (2) and the North Four (4) feet of 8 Lot Three (3) in Block Ten (10) in SMITH'S ADDITION to the City of St. 9 Joseph, Missouri. 10 11 All of Lot Three (3) except the north four feet thereof and all of Lot Four (4) 12 in Block Ten (10) in SMITH'S ADDITION, to the City of St. Joseph, 13 Missouri. 14 15 16 This property is used by the Division of Workforce Development as a career center. 17 2. The commissioner of administration shall set the terms and conditions for the sale as the commissioner deems reasonable. Such terms and conditions may include, but 18 19 are not limited to, the number of appraisals required, the time, place, and terms of sale. 20 3. The attorney general shall approve the form of the instrument of conveyance. Section 2. 1. The governor is hereby authorized to remise, release, and forever quit claim all interest of the state of Missouri in the following described real property located 3 in Park Hills, St. Francois County, to wit: All of that part of Block 4 of Doe Run Lead Company's Subdivision of the 4 5 Town of Flat River in St. Francois County, Missouri, as recorded in Book 6 5 at Pages 6 and 7. Begin at the Southeast corner of Lot 13, Block 4 of said 7 Subdivision; thence South 52 degrees 58 minutes West, 135 feet on the North 8 line of Coffman Street to the point of beginning of the tract herein 9 described; thence continue South 52 degrees 58 minutes West, 125 feet on the North line of Coffman Street; thence North 37 degrees 2 minutes West, 10 11 140 feet; thence North 52 degrees 58 minutes East, 125 feet; thence South 37

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2. The commissioner of administration is directed to conduct a negotiated sale of the property by public bid, public auction, or through commercial real estate listing. The commissioner shall set the terms of the sale, including whether or not appraisals are required and whether or not a minimum acceptable bid shall be established.

degrees 2 minutes East, 140 feet to the point of beginning. The above

described tract includes a part of Lots 14, 15 and 16 of Block 4 of said

Subdivision and a part of an abandoned railroad right-of-way.

3. The attorney general shall approve the form of the instrument of conveyance. Section 3. Notwithstanding any other provisions of law to the contrary, the salary schedules contained in sections 49.082, RSMo, 50.334, RSMo, 50.343, RSMo, 51.281, RSMo, 51.282, RSMo, 52.269, RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo, 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, and 58.095, RSMo, shall be set as a

- 5 base schedule for those county officials, unless the current salary of such officials, as of
- 6 August 28, 2005, is lower than the compensation provided under the salary schedules.
- 7 Beginning August 28, 2005, the salary commission in all counties except charter counties
- 8 in this state shall be responsible for the computation of salaries of all county officials;
- 9 provided, however, that any percentage salary adjustments in a county shall be equal for
- 10 all such officials in that county.

- Section 4. 1. Any county of the third classification without a township form of government and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants may impose a sales tax throughout the county for public recreational projects and programs, but the sales tax authorized by this section shall not become effective unless the governing body of such county submits to the qualified voters of the county a proposal to authorize the county to impose the sales tax.
 - 2. The ballot submission shall be in substantially the following form:

Shall the County of impose a sales tax of up to one percent for the purpose of funding the financing, acquisition, construction, operation, and maintenance of recreational projects and programs, including the acquisition of land for such purposes?

 \square YES \square NO

- 3. If approved by a majority of qualified voters in the county, the governing body of the county shall appoint a board of directors consisting of nine members. Of the initial members appointed to the board, three members shall be appointed for a term of three years, three members shall be appointed for a term of one year. After the initial appointments, board members shall be appointed to three-year terms.
- 4. The sales tax may be imposed at a rate of up to one percent on the receipts from the retail sale of all tangible personal property or taxable service within the county, if such property and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525, RSMo.
- 5. All revenue collected from the sales tax under this section by the director of revenue on behalf of a county, less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Recreation Sales Trust Fund". Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of such

- county and the general public. Not later than the tenth day of each calendar month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding calendar month by distributing to the county treasurer, or such officer as may be designated by county ordinance or order, of each county imposing the tax under this section the sum due the county as certified by the director of revenue.
 - 6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the trust fund for a period of one year of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayments of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in a county, the director of revenue shall remit the balance in the account to the county and close the account of such county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due such county.
 - 7. The tax authorized under this section may be imposed in accordance with this section by a county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780, RSMo.
 - 8. The sales tax imposed under this section shall expire twenty years from the effective date thereof unless an extension of the tax is submitted to and approved by the qualified voters in the county in the manner provided in this section. Each extension of the sales tax shall be for a period of ten years.
 - 9. The provisions of this section shall not in any way affect or limit the powers granted to any county to establish, maintain, and conduct parks and other recreational grounds for public recreation.
- 10. Except as modified in this section, the provisions of section 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.
- Section 5. 1. The department of natural resources is hereby authorized and empowered to remise, release and forever quit claim the following described property at Fort Davidson State Historic Park to the City of Pilot Knob, Missouri. The property to be conveyed is more particularly described as follows:
- A tract of land situated in the City of Pilot Knob, County of Iron and the State of Missouri, lying in Part of Section 30, Township 34 North, Range 4

East of the Fifth Principal Meridian, described as follows, to wit: Commencing at the common corner of Sections 29, 30, 31 and 32, Township 34 North, Range 4 East, described on Survey Document Number 600-64159 as shown on a survey by PLS-2550 dated January 20, 2000 and filed with the Missouri Land Survey in Document Number 750-26834; thence along the line between Sections 29 and 30, North 00°45'46" East, 982.52 feet to an iron pin with cap by said PLS 2550; thence leaving said section line, West, 768.18 feet to an iron pin with cap by said PLS 2550 on the East right-of-wav line of a County Road; thence along said County Road, North 30°50'55" West, 596.36 feet to the POINT OF BEGINNING of the tract herein described; thence continuing along said East right-of-way line, North 30°50'55" West, 6.84 feet to an iron pin with cap by said PLS 2550; thence leaving said East right-of-way line, North 07°30'05" West, 132.59 feet to a drill rod; thence North 24°07'24" West, 467.55 feet to an iron pin with cap by said PLS 2550; thence North 37°10'36" East, 265.27 feet to a drill rod; thence South 25°47'23" East, 332.36 feet to an iron pin; thence South 22°56'24" East, 642.56 feet to an iron pin; thence South 86°24'35" West, 573.80 feet to the point of beginning. Containing 9.07 Acres, more or less and being part of a larger parcel described in Book 359 at Page 756 of the Land Records of Iron County, Missouri.

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2. In consideration for the conveyance in subsection 1 of this section, the department of natural resources is hereby authorized to receive via quit claim deed the following property from the City of Pilot Knob, Iron County, Missouri. The property to be conveyed to the department is more particularly described as follows:

A parcel of land lying in Lot 57, Lot 61, Lot 71, Lot 72, and Lot 73 of the Big Muddy Coal and Iron Company Subdivision in Section 30, Township 34 North, Range 4 East and described as follows: Begin at an iron rod on the south line of Industrial Drive and said point is 2260.06 feet North 58 degrees 08 minutes 17 seconds West from the southeast corner of Section 30, Township 34 North, Range 4 east. Run thence from said point of beginning along the south line of Industrial Drive the following bearings and distances: South 79 degrees 20 minutes 38 seconds West 59.61 feet to an iron rod; thence North 83 degrees 59 minutes 02 seconds West 73.29 feet to an iron rod; thence North 76 degrees 39 minutes 07 seconds West 70.87 feet to an iron rod; thence North 59 degrees 39 minutes 09 seconds West 81.32 feet to a point; thence North 50 degrees 41 minutes 13 seconds West 202.01 feet to an iron rod; thence North 50 degrees 12 minutes 13 seconds West 199.04 feet to an iron rod; thence North 54 degrees 18 minutes 13 seconds 103.10 feet to a point; thence North 62 degrees 12 minutes 18 seconds West 81.76 feet to an iron rod; thence North 74 degrees 14 minutes 23 seconds West 96.33 feet to an iron rod; thence North 83 degrees 19 minutes 02 seconds West 171.17

feet to an iron rod at the intersection of the South line of Industrial Drive and East right of way of Route "V"; thence South 08 degrees 29 minutes 48 seconds East 88.71 feet to a right of way marker on the east right of way of Route "V"; thence South 03 degrees 23 minutes 42 seconds west 67.34 feet to an iron rod on the east right of way of Route "V"; thence departing said right of way South 71 degrees 24 minutes 35 seconds east 111.02 feet to an iron pipe; thence South 31 degrees 58 minutes 22 seconds East 136.47 feet to a driven grader blade; thence South 27 degrees 15 minutes 19 seconds East 110.16 feet to an iron rod; thence North 42 degrees 11 minutes 24 seconds East 96.54 feet to a point; thence South 27 degrees 25 minutes 37 seconds East 127.75 feet to an iron rod; thence South 24 degrees 25 minutes 37 seconds East 187.70 feet to an iron rod; thence South 30 degrees 49 minutes 37 seconds East 141.40 feet to a point; thence South 43 degrees 30 minutes 37 seconds East 186.20 feet to an iron rod; thence South 62 degrees 20 minutes 37 seconds East 205.0 feet to an iron rod; thence North 33 degrees 30 minutes 23 seconds East 47.0 feet to an iron rod; thence South 56 degrees 26 minutes 37 seconds east 140.40 feet to a point in Knob Creek; thence North 03 degrees 10 minutes 09 seconds East 548.68 feet to the point of beginning, containing 9.07 acres more or less.

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3. The attorney general shall approve the form of the instrument of conveyance.

Section 6. 1. The governor is hereby authorized to remise, release, and forever quit claim all interest of the state of Missouri in property owned by the state in Cole County commonly known as the state health lab and the EDP building, if a feasibility study conducted by the office of administration determines that there is no longer any beneficial use for these buildings by the state of Missouri. If the study so concludes, the commissioner of administration shall set the terms of the sale including whether it is a negotiated sale or by public bid or auction. The property to be conveyed is more particularly described as follows:

Part of Inlot No. 566, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning on the southerly line of said Inlot, at a point 35 feet easterly from the southwesterly corner thereof; thence easterly along the said southerly line, 32 feet; thence northerly parallel with Mulberry Street, 86 feet; thence westerly parallel with the southerly line of said Inlot, 32 feet; thence southerly parallel with Mulberry Street, 86 feet, to the point of beginning.

ALSO: Part of Inlots Nos. 566 and 567, in the City of Jefferson, Missouri, more particularly described as follows:

From the southwesterly corner of said Inlot No. 566; thence easterly along the southerly line thereof, 67 feet, to the southeasterly corner of a tract

conveyed to Joseph R. Kroeger and wife, by deed of record in Book 172, page 693, Cole County Recorder's Office, and the beginning point of this description; thence northerly along the easterly line of the said Kroeger tract, 86 feet, to the northeasterly corner thereof; thence easterly parallel with the southerly line of Inlots Nos. 566 and 567, 51 feet; thence southerly parallel with the easterly line of the said Kroeger tract, 86 feet, to the southerly line of Inlots Nos. 567; thence westerly along the southerly line of Inlots Nos. 567 and 566, 51 feet, to the beginning point of this description.

40 feet off of the easterly side of Inlot No. 565 in the City of Jefferson, Missouri, and more particularly described as follows:

Beginning at the northeasterly corner of said Inlot 565 on McCarty Street, thence running westerly along McCarty Street 40 feet; thence southerly parallel with Mulberry Street 198 feet 9 inches to the Public Alley; thence easterly along said alley 40 feet; thence northerly along the line between Inlots Nos. 565 and 566, 198 feet 9 inches to the point of beginning.

Part of Inlot 566 in the City of Jefferson, Missouri, described as follows:

Beginning at the northwesterly corner of said inlot; thence easterly along McCarty Street, 35 feet; thence southerly parallel with Mulberry Street, 198 feet 9 inches; thence westerly along alley, 35 feet; thence northerly parallel with Mulberry Street, 198 feet 9 inches to beginning.

The southwesterly part of Inlot No. 565, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning at the southwesterly corner of said Inlot No. 565; thence northerly with the westerly line thereof, 45 feet; thence easterly parallel with the southerly line thereof, 64 feet 4 1/2 inches; thence southerly parallel with the westerly line, 45 feet, to the southerly line thereof; thence westerly with the southerly line, 64 feet 4 1/2 inches, to the point of beginning.

Part of Inlot No. 565, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning at a point on the westerly line of said Inlot, which said point is 45 feet northerly from the southwesterly corner thereof; thence easterly parallel with McCarty Street, 64 feet 4-1/2 inches; thence northerly parallel with Mulberry Street, 36 feet 10-1/2 inches; thence westerly parallel with McCarty Street; 64 feet 4-1/2 inches, to the westerly line of said Inlot; thence southerly along the westerly line of said Inlot, 36 feet 10-1/2 inches, to the point of beginning.

 The northeasterly part of Inlot No. 566, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning at the northeasterly corner of said Inlot No. 566; thence westerly along the northerly line thereof, 37 feet 4 inches; thence southerly parallel with the easterly line of said Inlot, 112 feet 9 inches; thence easterly parallel with the southerly line of said Inlot No. 566, 37 feet 4 inches, to the easterly line of said Inlot; thence northerly along said easterly line, 112 feet 9 inches, to the point of beginning.

Also

Part of the westerly half of Inlot No. 567, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning at the northwesterly corner of said Inlot No. 567; thence easterly along the northerly line thereof, 52 feet 2-1/4 inches; thence southerly parallel with the westerly 1ine of said Inlot, 198 feet 9 inches, to the southerly line thereof; thence westerly along the said southerly line, 38 feet 6-1/4 inches, more or less, to the southeasterly corner of a tract conveyed to Joseph L. Kroeger and wife, by deed of record in Book 200, page 33, Cole County Recorder's Office; thence northerly along the easterly line thereof, 86 feet, to the northeasterly corner of said tract; thence westerly along the northerly line thereof, 13 feet 8 inches, more or less, to the westerly line of said Inlot No. 567; thence northerly along the said westerly line, 112 feet 9 inches, to the point of beginning.

Part of Inlot 566 in the City of Jefferson, Missouri, described as follows:

Beginning on the northerly line of said Inlot at a point which is 35 feet easterly of the northwest corner thereof, thence easterly along said northerly line 32 feet; thence southerly parallel with Mulberry Street 112 feet 9 inches; thence westerly parallel with the northerly line of said Inlot 32 feet; thence northerly 112 feet 9 inches to point of beginning.

Part of Inlot No. 567, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning on the northerly line of said Inlot No. 567, a distance of 12 feet 2 1/4 inches westerly from the northeasterly corner thereof; thence westerly along said northerly line, a distance of 40 feet; thence southerly parallel with the easterly line of said Inlot, a distance of 92 feet 3 inches, to the northerly line of a private alley; thence easterly along said northerly line of said alley and parallel with the northerly line of said Inlot, a distance of 40 feet; thence northerly parallel with the easterly line of said Inlot, a distance of 92 feet 3 inches, to the point of beginning.

Also the use of a 10 foot private alley touching upon and immediately adjacent to the southerly boundary line of the above described tract and

running to the easterly line of Inlot No. 568.

Part of Inlots Nos. 567 and 568, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning on the northerly line of Inlot No. 568, 65 feet westerly from the northeasterly corner of said Inlot; thence westerly along the northerly line of Inlots Nos. 568 and 567, 51 feet 6-3/4 inches; thence southerly parallel with the westerly line of Inlot No. 568, 92 feet 3 inches, to the northerly line of a private alley; thence easterly along the northerly line of said alley and parallel with the northerly line of Inlots Nos. 567 and 568, 51 feet 6-3/4 inches; thence northerly parallel with the easterly line of said Inlot No. 568, 92 feet 3 inches, to the point of beginning.

Also the use of a ten foot private alley touching upon and immediately adjacent to the southerly boundary line of the above described tract and running to the easterly boundary line of Inlot No. 568.

Part of Inlot No. 568, in the City of Jefferson, Missouri, more particularly described as follows:

Beginning at the northeasterly corner of Inlot No. 568; thence westerly along the northerly line thereof, 65 feet; thence southerly parallel with the easterly line of said Inlot, 92 feet 3 inches; thence easterly parallel with the northerly line of said Inlot 65 feet, to the easterly line thereof; thence northerly along said easterly line, a distance of 92 feet 3 inches, to the point of beginning.

ALSO: A private alley, subject to existing easements, more particularly described as follows:

Beginning at a point on the easterly line of said Inlot No. 568, in the City of Jefferson, Missouri, said point being 96 feet 6 inches northerly of the southeasterly corner of said Inlot; thence northerly along the said easterly line, 10 feet; thence westerly parallel with McCarty Street, 156 feet 6-3/4 inches, to a point 52 feet 2-1/4 inches westerly of the easterly line of Inlot No. 567; thence southerly parallel with Broadway Street, 106 feet 6 inches, to the southerly line of Inlot No. 567; thence easterly along the southerly line of said Inlot, 10 feet; thence northerly parallel with Broadway Street, 96 feet 6 inches; thence easterly parallel with McCarty Street, 146 feet 6 3/4 inches, to the point of beginning; per Decree of the Circuit Court of Cole County, Missouri, entered March 7, 1925.

Part of Inlot No. 565 in the City of Jefferson, Missouri, described as follows:

Beginning at the northwesterly corner of said inlot; thence easterly along the northerly line thereof 64 feet 4-1/2 inches; thence southerly parallel with the westerly line of said inlot 80 feet; thence westerly parallel

with the northerly line of said inlot 64 feet 4-1/2 inches; thence northerly along westerly line of said inlot 80 feet to the point of beginning.

Part of Inlot 565 in the City of Jefferson, Missouri, and more particularly described as follows:

Beginning at a point on the westerly line of said Inlot 565 which is 80 feet southerly from the northwesterly corner of said Inlot, thence southerly along the westerly line thereof 36 feet 10-1/2 inches, thence easterly parallel with McCarty Street, 64 feet 4-1/2 inches, thence northerly parallel with Mulberry Street 36 feet 10-1/2 inches, thence westerly parallel with McCarty Street 64 feet 4-1/2 inches to the point of beginning.

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The northerly parts of Inlots Nos. 569, 570, 571 and 572, in the City of Jefferson, County of Cole, Missouri, more particularly described as follows:

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Beginning at the northwesterly corner of said Inlot No. 569; thence southerly along the westerly line of said Inlot No. 569, 63.0 feet more or less to the northerly right-of-way line of U.S. Highway No. 50, thence easterly along said northerly right-of-way line of U.S. Highway No. 50, said Line also being the southerly line of tracts in said Inlots described in Book 238, Page 323; Book 242, Page 338; Book 254, Page 856; and Book 258, Page 423, Cole County Recorder's Office, to the westerly line of Lot No. 3 of a Subdivision of Inlots No. 571 and 572, per plat of record in Plat Book 1, page 75, Cole County Recorder's Office; thence continuing northerly along said right-ofway line and said westerly line of Lot No. 3 to the southwesterly corner of Lot #2 of said Subdivision; thence easterly along said right-of-way line and the southerly line of said Lot No. 2, 100.0 feet to the easterly line of said Lot No. 2, said easterly line also being the easterly line of Inlot No. 572 and the westerly line of Broadway Street; thence leaving said northerly line of Hwy. 50, northerly along the easterly line of said Inlot No. 572, 48.75 feet, to the northeasterly corner of Inlot No. 572; thence easterly along the northerly line of said Inlots Nos 572, 571, 570 and 569, said northerly line also being the southerly line of a City Alley, 417.6 feet more or less to the point of beginning.

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ALSO: Part of Inlots Nos. 567 and 568 in the City of Jefferson, County of Cole, Missouri, more particularly described as follows:

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Beginning at the Southeasterly corner of said Inlot No. 568; thence northerly along the easterly line of said Inlot No. 568; 106.5 feet; thence westerly parallel with McCarty Street, 156 feet 6-3/4 inches; thence southerly parallel with said easterly line, 106.5 feet to the southerly line of Outlot No. 567; thence easterly along the southerly line of Outlots Nos. 567

and 568, 156 feet 6-3/4 inches to the point of beginning.

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- 2. The commissioner of administration shall set the terms and conditions for the sale as the commissioner deems reasonable. Such terms and conditions may include, but are not limited to, the number of appraisals required, the time, place, and terms of the sale.
 - 3. The attorney general shall approve the form of the instrument of conveyance.
- Section 7. 1. The governor of the state of Missouri is hereby authorized to remise, release, and forever quit claim all interest of the state of Missouri in the following described real property located in Lafayette County, to wit:

4 A part of the South half of Section 22, described as follows:

Beginning at a stake 7.15 chains West of the Southeast corner of the West half of the Southeast Quarter of said Section 22, thence North 28.64 chains to a stake on the right bank of the Missouri River; thence in a Southwesterly direction with the meanders of said river 37.65 chains to the Section line between Sections 22 and 27, thence East on said section line 26.75 chains to the place of beginning, containing 38.27 acres, more or less.

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Also a tract of 3.15 acres being a tract 4.32 chains long North and South by 7.15 chains wide East and West, in the Southeast corner of the West half of the Southeast Quarter of said Section 22.

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Also 37 acres, more or less, described as follows: Part of the North half of Section 27, beginning at the one sixteenth section corner North of the Northeast Quarter of said Section 27, thence South 12.62 chains to a stake, thence South 79 degrees West 16.92 chains to a stake thence North 47 degrees West 25.23 chains to a stake on the right bank of the Missouri River and in the North boundary line of said Section 27, thence East with said boundary line 33.90 chains to the beginning, except from said last described tract the following: Part of the Northwest Quarter of the Northeast Quarter of said Section 27, commencing at a point 1.25 chains South and 20.5 links West of the one sixteenth section corner North of the Northeast Quarter of the said Section 27, thence South 71 degrees and 30 minutes West 3.89 chains to a stake on the East side of a road, thence South 3 degrees West parallel with the County road 10.96 chains to a stake, thence East 4.48 chains to a point 20.5 links West of the line between the Northeast Quarter of the Northeast Ouarter and the Northwest Ouarter of the Northeast Quarter of said Section 27, thence North parallel with said line 11.58 chains to the beginning, containing 4.94 acres of land, the land so excepted being the same land conveyed to Peter M. LeNoach and wife by deed of record in the recorder's office in said county in book 234 at page 248 all the land hereby conveyed being in Township 51, Range 27 and containing in the

36 aggregate 65.17 acres more or less.

 Also beginning at a point 285 feet North and 325 West of the sixteenth section corner between the Southeast Quarter of Section 22 and the Northeast Quarter of Section 27, Township 51, Range 27, thence East 125 feet, thence in a Northwesterly direction with a right hand curve 125 foot radius to a point 3 degrees and 10 minutes East of the point of beginning, thence North 3 degrees and 10 minutes East 680 feet, thence West 195, thence South parallel with the line between the East and West halves of the Southeast Quarter of said Section 22, 804 feet, thence East 150 feet to the beginning, containing 3.27 acres.

Also part of the Northwest Quarter of the Northeast Quarter of Section 27, Township 51, Range 27, described as follows: Beginning at a stake 1313.3 feet South and 478.6 feet West of the one sixteenth section corner North of the Northeast Quarter of said Section 27, thence West 296 feet to a stake, thence North 301 feet to a stake, thence North 79 degrees East 459.3 feet to a stake in the West side of public road, thence South 20 degrees and 30 minutes West 429.6 feet to the place of beginning, and containing 3.16 acres, said last described tract being the same tract conveyed to grantor by John H. Mindrup and wife by deed of record in said recorder's office in book 271 at page 197; and excepting from land above described a roadway conveyed to Peter Roland by deed of record in said recorder's office in book 213 at page 288.

2. The commissioner of administration shall set the terms and conditions for the sale as the commissioner deems reasonable. Such terms and conditions may include, but are not limited to, the number of appraisals required, the time, place, and terms of the sale.

 3. Proceeds from the sale of the property less costs associated with the sale shall be deposited in the veterans commission capitol improvement trust fund.

4. The attorney general shall approve the form of the instrument of conveyance.

[249.1152. 1. Upon the adoption of a resolution by the governing body of any county of the third classification located within any watershed in this state, or upon the filing of a petition by the property owners residing within the portion of the watershed that is located within the county's boundaries, a watershed improvement district may be proposed as authorized in this section. The resolution or the petition shall contain the following information:

(1) The specific description of the watershed, which shall be identical to any United States geological survey designated watershed, and the proposed district within the county including a map illustrating the boundaries of both the watershed and the proposed district;

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11 (2) The name of the proposed district; 12 (3) If the creation of the district is proposed by petition filed by property 13 owners, the name and residence of each petitioner; and 14 (4) The purpose of the district. 15 2. Upon the adoption of a resolution proposing the creation of the district under this section, the governing body of the county shall, by order or ordinance, 16 17 provide a hearing on the creation of the district. The order or ordinance 18 providing a hearing on the creation of such a district shall contain the following information: 19 20 (1) A description of the boundaries of the proposed district; and (2) The time and place of a hearing to be held to consider establishment 21 22 of the proposed district. 23 3. Whenever a hearing is held as provided by this section, the governing body of the county approving the proposed district shall: 24 25 (1) Publish notice of the hearing on two separate occasions in at least one 26 newspaper of general circulation in each county located within the proposed district, with the first publication to occur not more than thirty days before the 27 hearing, and the second publication to occur not more than fifteen days or less 28 29 than ten days before the hearing. The purpose of the district shall be published in the hearing notice; 30 31 (2) Hear all protests and receive evidence for or against the establishment 32 of the proposed district; and 33 (3) Rule upon all protests, which determinations shall be final. 34 4. Following the hearing, if the governing body of any county located 35 within the proposed district decides to establish the proposed district, the county shall adopt an order to that effect. If the governing body of any county located 36 within the proposed district receives a petition signed by at least twenty percent 37 38 of the property owners in the proposed district requesting establishment of the 39 proposed district then the county shall adopt an order to that effect. An order adopted under this subsection shall contain the following: 40 (1) The description of the boundaries of the watershed, which shall be 41 42 identical to any United States geological survey designated watershed, and the 43 boundaries of the district within the county; 44 A statement that a watershed improvement district has been (2) 45 established: 46 (3) The name of the district; 47 (4) A declaration that the district is a political subdivision of the state; 48 and 49 (5) The purpose of the district. 5. A district established under this section may, at a general or primary 50 51 election, submit to the qualified voters within the district boundaries a real

property tax that shall not exceed five cents per one hundred dollars assessed

valuation to fund the operation of the district. The ballot of submission shall be

in substantially the following form:
Shall the (name of di

Shall the (name of district) impose a real property tax within the district at a rate of not more than (insert amount) dollars per hundred dollars of assessed valuation to fund the operation of the district?

 \square YES \square 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".

If a majority of the votes cast in each county that is part of the district favor the proposal, then the real property tax shall become effective in the district on the first day of the year following the year of the election. If a majority of the votes cast in each county that is a part of the district oppose the proposal, then that county shall not impose the real property tax authorized in this section until after the county governing body has submitted another such real property tax proposal and the proposal is approved by a majority of the qualified voters voting thereon. However, if a real property tax proposal is not approved, the governing body of the county shall not resubmit a proposal to the voters under this section sooner than twelve months from the date of the last proposal submitted under this section.

- 6. The real property tax authorized by this section is in addition to all other real property taxes allowed by law.
- 7. Once the real property tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the tax. The tax shall not be abolished or terminated while the district has any financing or other obligations outstanding. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo, or repurchase agreements secured by such securities.
- 8. There is hereby created a board of trustees to administer any district created and the expenditure of revenue generated under this section. The board shall consist of at least three but not more than ten individuals from the district. The board shall be appointed by the governing body of each county in the district. The membership of the board shall to the extent practicable be in proportion to the number of people living in the watershed in each county. Each county located within the district shall be represented on the board by at least one trustee. Of the initial trustees appointed from each county, a majority shall serve terms of one year, and the remainder shall serve terms of two years, as determined by lot. After the initial appointments of the trustees, the trustees shall be elected by the property owners within the district. Each trustee may be elected to no more than five consecutive two-year terms. Vacancies shall be filled by the board. Each trustee shall serve until a successor is elected and sworn. The trustees shall not

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receive compensation for their services, but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and other officers necessary for its membership.

- 9. A watershed improvement district created under this section is authorized to own, install, operate, and maintain decentralized or individual on-site wastewater treatment plants. A watershed improvement district created under this section shall be a body corporate and a political subdivision of the state of Missouri, shall be capable of suing and being sued in contract in its corporate name, and shall be capable of holding such real and personal property necessary for corporate purposes. The district shall implement procedures to regulate the area within and consistent with the purpose of the district and to educate property owners about the requirements imposed by the district.
- 10. A watershed improvement district created under this section shall have the power to borrow money and incur indebtedness and evidence the same by certificates, notes, or debentures, to issue bonds and use any one or more lawful funding methods the district may obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust of any or all of the property within the district. Every issue of such bonds, notes, or other obligations shall be payable out of property and revenues of the district and may be further secured by other property within the district, which may be pledged, assigned, mortgaged, or a security interest granted for such payment, without preference or priority of the first bonds issued, subject to any agreement with the holders of any other bonds pledging any specified property or revenues. Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty years, as the resolution Such bonds, notes, or other obligations shall be in such shall specify. denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to redemption as such resolution may provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine.
- 11. The county commission of any county located within a watershed improvement district may authorize individual properties to be served by the district by adoption of a resolution or upon the filing of a petition signed by at least twenty percent of the property owners of the proposed area. The resolution or petition shall describe generally the size and location of the proposed area.
- 12. In the event that any property within a watershed improvement district proposed under this section lies within or is serviced by any existing sewer district formed under this chapter, chapter 204, or chapter 250, RSMo, the

property shall not become part of the watershed improvement district formed under this section unless the existing sewer district agrees to refrain from providing service or to discontinue service to the property. No property shall become part of the watershed district until the owner of that property has paid in full all outstanding costs owed to an existing sewer district formed under this chapter, chapter 204, or chapter 250, RSMo.

- 13. No service shall be initiated to any property lying within the watershed improvement district created under this section unless the property owner elects to have the service provided by the district.
- 14. Any on-site wastewater treatment systems installed on any property that participates in the watershed improvement district formed under this section shall meet all applicable standards for such on-site wastewater treatment systems under sections 701.025 to 701.059, RSMo, and as required by rules or regulations promulgated by the appropriate state agencies.
- 15. Property owners participating in the watershed improvement district formed under this section shall be required as a condition of continued participation to have a maintenance plan approved by the watershed improvement district for the on-site wastewater treatment systems on their properties. Such property owners shall also execute a utilities easement to allow the district access to the system for maintenance purposes and inspections. The property owner shall provide satisfactory proof that periodic maintenance is performed on the sewage system. The level of satisfactory proof required and the frequency of periodic proof shall be determined by the board of trustees.
- 16. In the event that the district is dissolved or terminated by any means, the governing bodies of the counties in the district shall appoint a person to act as trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient security, approved by the governing bodies of the counties, to the use of the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay over to the county treasurer of each county in the district and take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears to the total levy for the district in the previous three years or since the establishment of the district, whichever time period is shorter. Upon payment to the county treasurers, the trustee shall deliver to the clerk of the governing body of any county in the district all books, papers, records, and deeds belonging to the dissolved district.]

[249.1154. The governing body of any county, by order or ordinance or upon the filing of a petition signed by at least twenty percent of the property owners in an area proposed for designation under this section, may designate

groundwater depletion areas within a watershed improvement district created under section 249.1150 or 249.1152 and may require well volume monitoring.]

[640.635. Any person or laboratory performing an analysis of wastewater shall be licensed to perform the analysis by the department of natural resources. The department shall determine by rule or regulation the licensing criteria. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly under chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void. The department may require the person or laboratory obtaining a license under this section to pay a fee to the department for licensure. The fee shall be set at a level not to exceed the cost and expense of administrating this section.]