

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE NO. 2

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 148

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AN ACT

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To repeal sections 52.290, 52.312, 52.361, 52.370,
54.010, 55.140, 55.190, 67.110, 137.073, 139.031,
139.140, 139.150, 139.210, 139.220, 140.050, 140.070,
140.080, 140.160, and 165.071, RSMo, and to enact in
lieu thereof nineteen new sections relating to property
taxation.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

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Section A. Sections 52.290, 52.312, 52.361, 52.370,
54.010, 55.140, 55.190, 67.110, 137.073, 139.031, 139.140,
139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160,
and 165.071, RSMo, are repealed and nineteen new sections enacted
in lieu thereof, to be known as sections 52.290, 52.312, 52.361,
52.370, 54.010, 55.140, 55.190, 67.110, 137.073, 139.031,
139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080,
140.160, and 165.071, to read as follows:

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52.290. 1. In all counties except counties having a
charter form of government before January 1, 2008, and any city
not within a county, the collector shall collect on behalf of the
county a fee for the collection of delinquent and back taxes of
seven percent on all sums collected to be added to the face of

1 the tax bill and collected from the party paying the tax.
2 Two-sevenths of the fees collected pursuant to the provisions of
3 this section shall be paid into the county general fund,
4 two-sevenths of the fees collected pursuant to the provisions of
5 this section shall be paid into the tax maintenance fund of the
6 county as required by section 52.312 and three-sevenths of the
7 fees collected pursuant to the provisions of this section shall
8 be paid into the county employees' retirement fund created by
9 sections 50.1000 to 50.1200, RSMo. Notwithstanding provisions of
10 law to the contrary, an authorization for collection of a fee for
11 the collection of delinquent and back taxes in a county's
12 charter, at a rate different than the rate allowed by law, shall
13 control.

14 2. In all counties having a charter form of government,
15 other than any county adopting a charter form of government after
16 January 1, 2008, and any city not within a county, the collector
17 shall collect on behalf of the county and pay into the county
18 general fund a fee for the collection of delinquent and back
19 taxes of two percent on all sums collected to be added to the
20 face of the tax bill and collected from the party paying the tax
21 except that in a county with a charter form of government and
22 with more than two hundred fifty thousand but less than seven
23 hundred thousand inhabitants, the collector shall collect on
24 behalf of the county a fee for the collection of delinquent and
25 back taxes of three percent on all sums collected to be added to
26 the face of the tax bill and collected from the party paying the
27 tax. If a county is required by section 52.312 to establish a
28 tax maintenance fund, one-third of the fees collected under this

1 subsection shall be paid into that fund; otherwise, all fees
2 collected under the provisions of this subsection shall be paid
3 into the county general fund.

4 3. Such county collector may accept credit cards as proper
5 form of payment of outstanding delinquent and back taxes due. No
6 county collector may charge a surcharge for payment by credit
7 card.

8 52.312. Notwithstanding any provisions of law to the
9 contrary, in addition to fees provided for in this chapter, or
10 any other provisions of law in conflict with the provisions of
11 this section, all counties, including any county adopting a
12 charter form of government after January 1, 2008, and any county
13 with a charter form of government and with more than two hundred
14 fifty thousand but less than seven hundred thousand inhabitants,
15 other than counties having a charter form of government before
16 January 1, 2008, and any city not within a county, subject to the
17 provisions of this section, shall establish a fund to be known as
18 the "Tax Maintenance Fund" to be used solely as a depository for
19 funds received or collected for the purpose of funding additional
20 costs and expenses incurred in the office of collector.

21 52.361. It shall be the duty of the county collector in all
22 counties of the first class not having a charter form of
23 government and in class two counties to prepare and keep in [his]
24 the collector's office, electronically or otherwise, back tax
25 books which shall contain and list all delinquent taxes on real
26 and personal property levied and assessed in the county which
27 remain due and unpaid after the first day of January of each
28 year. Such back tax books shall replace and be in lieu of all

1 "delinquent lists" and other back tax books heretofore prepared
2 by the collector or other county officer.

3 52.370. All money disbursed by the county collector in
4 counties of the first class not having a charter form of
5 government and in counties of the second class by virtue of [his]
6 the collector's office shall be paid by electronic transfer of
7 funds from the collector's account into the accounts of the
8 appropriate taxing authorities or by check signed by the
9 collector and countersigned by the auditor of the county. All
10 disbursements shall be documented by the collector and certified
11 by the auditor.

12 54.010. 1. There is created in all the counties of this
13 state the office of county treasurer, except that in those
14 counties having adopted the township alternative form of county
15 government the qualified electors shall elect a county
16 collector-treasurer.

17 2. In counties of classes one and two the qualified
18 electors shall elect a county treasurer at the general election
19 in 1956 and every four years thereafter.

20 3. In counties of the third and fourth classifications the
21 qualified electors shall elect a county treasurer at the general
22 election in the year 1954, and every four years thereafter,
23 except that in those counties having adopted the township
24 alternative form of county government the qualified electors
25 shall elect a county collector-treasurer at the November election
26 in 1956, and every four years thereafter.

27 4. Laws generally applicable to county collectors, their
28 offices, clerks, and deputies shall apply to and govern county

1 collector-treasurers in counties having township organization,
2 except when such general laws and such laws applicable to
3 counties of the third and fourth classification conflict with the
4 laws specifically applicable to county collector-treasurers,
5 their offices, clerks, and deputies in counties having township
6 organization, in which case, such laws shall govern.

7 5. In the event a county of the third or fourth
8 classification abolishes its township form of government under
9 chapter 65, RSMo, or a county collector shall become a collector-
10 treasurer, the county collector-treasurer shall assume all
11 duties, compensation, fee schedules, and requirements of the
12 collector-treasurer provided under sections 54.280 and 54.320.

13 55.140. The county auditor of each county of the first
14 class not having a charter form of government and of each county
15 of the second class shall [countersign] have access to all
16 records, collections, and settlements for all licenses issued by
17 the county and shall [keep a record of the number, date of
18 issue,] receive a monthly listing from each office issuing the
19 licenses stating the name of the party or parties to whom
20 issued[, the occupation, the expiration thereof,] and amount of
21 money paid [therefor, and to whom paid].

22 55.190. The county collector of revenue of each county of
23 the first class not having a charter form of government and of
24 each county of the second class shall [make] provide,
25 electronically or otherwise, a daily report to the auditor of
26 receipts [and balance in his hands, and where deposited], and
27 shall deliver to the auditor each day a deposit slip showing the
28 day's deposit. The collector shall, upon receiving taxes, give

1 [duplicate] a numbered tax [receipts, which] receipt to the
2 taxpayer [shall take to the auditor to be countersigned by him,
3 one of which the auditor shall retain, and charge the amount
4 thereof to the collector]. The collector shall also [make]
5 provide, electronically or otherwise, a daily report to the
6 auditor of all other sums of money collected by [him] the
7 collector from any source whatsoever, and in such report shall
8 state [from whom collected, and] on what account[, which sums
9 shall be charged by the auditor to the collector] collected. The
10 collector shall[, upon turning] turn money over to the county
11 treasurer[, take duplicate receipts therefor and file same
12 immediately with the county auditor] under section 139.210, RSMo.

13 67.110. 1. Each political subdivision in the state, except
14 counties and any political subdivision located at least partially
15 within any county with a charter form of government or any
16 political subdivision located at least partially within any city
17 not within a county, shall fix its ad valorem property tax rates
18 as provided in this section not later than September first for
19 entry in the tax books. Each political subdivision located, at
20 least partially, within a county with a charter form of
21 government or within a city not within a county shall fix its ad
22 valorem property tax rates as provided in this section not later
23 than October first for entry in the tax books for each calendar
24 year after December 31, 2008. Before the governing body of each
25 political subdivision of the state, except counties, as defined
26 in section 70.120, RSMo, fixes its rate of taxation, its budget
27 officer shall present to its governing body the following
28 information for each tax rate to be levied: the assessed

1 valuation by category of real, personal and other tangible
2 property in the political subdivision as entered in the tax book
3 for the fiscal year for which the tax is to be levied, as
4 provided by subsection 3 of section 137.245, RSMo, the assessed
5 valuation by category of real, personal and other tangible
6 property in the political subdivisions for the preceding taxable
7 year, the amount of revenue required to be provided from the
8 property tax as set forth in the annual budget adopted as
9 provided by this chapter, and the tax rate proposed to be set.
10 Should any political subdivision whose taxes are collected by the
11 county collector of revenue fail to fix its ad valorem property
12 tax rate by **[September first]** the date provided under this
13 section for such political subdivision, then no tax rate other
14 than the rate, if any, necessary to pay the interest and
15 principal on any outstanding bonds shall be certified for that
16 year.

17 2. The governing body shall hold at least one public
18 hearing on the proposed rates of taxes at which citizens shall be
19 heard prior to their approval. The governing body shall
20 determine the time and place for such hearing. A notice stating
21 the hour, date and place of the hearing shall be published in at
22 least one newspaper qualified under the laws of the state of
23 Missouri of general circulation in the county within which all or
24 the largest portion of the political subdivision is situated, or
25 such notice shall be posted in at least three public places
26 within the political subdivision; except that, in any county of
27 the first class having a charter form of government, such notice
28 may be published in a newspaper of general circulation within the

1 political subdivision even though such newspaper is not qualified
2 under the laws of Missouri for other legal notices. Such notice
3 shall be published or posted at least seven days prior to the
4 date of the hearing. The notice shall include the assessed
5 valuation by category of real, personal and other tangible
6 property in the political subdivision for the fiscal year for
7 which the tax is to be levied as provided by subsection 3 of
8 section 137.245, RSMo, the assessed valuation by category of
9 real, personal and other tangible property in the political
10 subdivision for the preceding taxable year, for each rate to be
11 levied the amount of revenue required to be provided from the
12 property tax as set forth in the annual budget adopted as
13 provided by this chapter, and the tax rates proposed to be set
14 for the various purposes of taxation. The tax rates shall be
15 calculated to produce substantially the same revenues as required
16 in the annual budget adopted as provided in this chapter.
17 Following the hearing the governing body of each political
18 subdivision shall fix the rates of taxes, the same to be entered
19 in the tax book. Failure of any taxpayer to appear at such
20 hearing shall not prevent the taxpayer from pursuit of any other
21 legal remedy otherwise available to the taxpayer. Nothing in
22 this section absolves political subdivisions of responsibilities
23 under section 137.073, RSMo, nor to adjust tax rates in event
24 changes in assessed valuation occur that would alter the tax rate
25 calculations.

26 3. Each political subdivision of the state shall fix its
27 property tax rates in the manner provided in this section for
28 each fiscal year which begins after December 31, 1976. New or

1 increased tax rates for political subdivisions whose taxes are
2 collected by the county collector approved by voters after
3 September first of any year shall not be included in that year's
4 tax levy except for any new tax rate ceiling approved pursuant to
5 section 71.800, RSMo.

6 4. In addition to the information required under
7 subsections 1 and 2 of this section, each political subdivision
8 shall also include the increase in tax revenue due to an increase
9 in assessed value as a result of new construction and improvement
10 and the increase, both in dollar value and percentage, in tax
11 revenue as a result of reassessment if the proposed tax rate is
12 adopted.

13 137.073. 1. As used in this section, the following terms
14 mean:

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

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

26 (3) "Tax rate ceiling", a tax rate as revised by the taxing
27 authority to comply with the provisions of this section or when a
28 court has determined the tax rate[; except that, other provisions

1 of law to the contrary notwithstanding, a school district may
2 levy the operating levy for school purposes required for the
3 current year pursuant to subsection 2 of section 163.021, RSMo,
4 less all adjustments required pursuant to article X, section 22
5 of the Missouri Constitution, if such tax rate does not exceed
6 the highest tax rate in effect subsequent to the 1980 tax year].
7 This is the maximum tax rate that may be levied, unless a higher
8 tax rate ceiling is approved by voters of the political
9 subdivision as provided in this section;

10 (4) "Tax revenue", when referring to the previous year,
11 means the actual receipts from ad valorem levies on all classes
12 of property, including state-assessed property, in the
13 immediately preceding fiscal year of the political subdivision,
14 plus an allowance for taxes billed but not collected in the
15 fiscal year and plus an additional allowance for the revenue
16 which would have been collected from property which was annexed
17 by such political subdivision but which was not previously used
18 in determining tax revenue pursuant to this section. The term
19 "tax revenue" shall not include any receipts from ad valorem
20 levies on any property of a railroad corporation or a public
21 utility, as these terms are defined in section 386.020, RSMo,
22 which were assessed by the assessor of a county or city in the
23 previous year but are assessed by the state tax commission in the
24 current year. All school districts and those counties levying
25 sales taxes pursuant to chapter 67, RSMo, shall include in the
26 calculation of tax revenue an amount equivalent to that by which
27 they reduced property tax levies as a result of sales tax
28 pursuant to section 67.505, RSMo, and section 164.013, RSMo, or

1 as excess home dock city or county fees as provided in subsection
2 4 of section 313.820, RSMo, in the immediately preceding fiscal
3 year but not including any amount calculated to adjust for prior
4 years. For purposes of political subdivisions which were
5 authorized to levy a tax in the prior year but which did not levy
6 such tax or levied a reduced rate, the term "tax revenue", as
7 used in relation to the revision of tax levies mandated by law,
8 shall mean the revenues equal to the amount that would have been
9 available if the voluntary rate reduction had not been made.

10 2. Whenever changes in assessed valuation are entered in
11 the assessor's books for any personal property, in the aggregate,
12 or for any subclass of real property as such subclasses are
13 established in section 4(b) of article X of the Missouri
14 Constitution and defined in section 137.016, the county clerk in
15 all counties and the assessor of St. Louis City shall notify each
16 political subdivision wholly or partially within the county or
17 St. Louis City of the change in valuation of each subclass of
18 real property, individually, and personal property, in the
19 aggregate, exclusive of new construction and improvements. All
20 political subdivisions shall immediately revise the applicable
21 rates of levy for each purpose for each subclass of real
22 property, individually, and personal property, in the aggregate,
23 for which taxes are levied to the extent necessary to produce
24 from all taxable property, exclusive of new construction and
25 improvements, substantially the same amount of tax revenue as was
26 produced in the previous year for each subclass of real property,
27 individually, and personal property, in the aggregate, except
28 that the rate may not exceed the greater of the rate in effect in

1 the 1984 tax year or the most recent voter-approved rate. For
2 the 2009 tax year, any political subdivision may levy a rate
3 sufficient to generate substantially the same amount of tax
4 revenue as was produced in the 2007 tax year from all taxable
5 property, exclusive of any new construction or improvements
6 attributable to tax years 2008 and 2009, except that such rate
7 shall not exceed the greater of the rate in effect for the 1984
8 tax year or the most recent voter approved tax rate. Such tax
9 revenue shall not include any receipts from ad valorem levies on
10 any real property which was assessed by the assessor of a county
11 or city in such previous year but is assessed by the assessor of
12 a county or city in the current year in a different subclass of
13 real property. Where the taxing authority is a school district
14 for the purposes of revising the applicable rates of levy for
15 each subclass of real property, the tax revenues from
16 state-assessed railroad and utility property shall be apportioned
17 and attributed to each subclass of real property based on the
18 percentage of the total assessed valuation of the county that
19 each subclass of real property represents in the current taxable
20 year. As provided in section 22 of article X of the
21 constitution, a political subdivision may also revise each levy
22 to allow for inflationary assessment growth occurring within the
23 political subdivision. The inflationary growth factor for any
24 such subclass of real property or personal property shall be
25 limited to the actual assessment growth in such subclass or
26 class, exclusive of new construction and improvements, and
27 exclusive of the assessed value on any real property which was
28 assessed by the assessor of a county or city in the current year

1 in a different subclass of real property, but not to exceed the
2 consumer price index or five percent, whichever is lower. Should
3 the tax revenue of a political subdivision from the various tax
4 rates determined in this subsection be different than the tax
5 revenue that would have been determined from a single tax rate as
6 calculated pursuant to the method of calculation in this
7 subsection prior to January 1, 2003, then the political
8 subdivision shall revise the tax rates of those subclasses of
9 real property, individually, and/or personal property, in the
10 aggregate, in which there is a tax rate reduction, pursuant to
11 the provisions of this subsection. Such revision shall yield an
12 amount equal to such difference and shall be apportioned among
13 such subclasses of real property, individually, and/or personal
14 property, in the aggregate, based on the relative assessed
15 valuation of the class or subclasses of property experiencing a
16 tax rate reduction. Such revision in the tax rates of each class
17 or subclass shall be made by computing the percentage of current
18 year adjusted assessed valuation of each class or subclass with a
19 tax rate reduction to the total current year adjusted assessed
20 valuation of the class or subclasses with a tax rate reduction,
21 multiplying the resulting percentages by the revenue difference
22 between the single rate calculation and the calculations pursuant
23 to this subsection and dividing by the respective adjusted
24 current year assessed valuation of each class or subclass to
25 determine the adjustment to the rate to be levied upon each class
26 or subclass of property. The adjustment computed herein shall be
27 multiplied by one hundred, rounded to four decimals in the manner
28 provided in this subsection, and added to the initial rate

1 computed for each class or subclass of property. Notwithstanding
2 any provision of this subsection to the contrary, no revision to
3 the rate of levy for personal property shall cause such levy to
4 increase over the levy for personal property from the prior year.

5 3. (1) Where the taxing authority is a school district, it
6 shall be required to revise the rates of levy to the extent
7 necessary to produce from all taxable property, including
8 state-assessed railroad and utility property, which shall be
9 separately estimated in addition to other data required in
10 complying with section 164.011, RSMo, substantially the amount of
11 tax revenue permitted in this section. In the year following tax
12 rate reduction, the tax rate ceiling may be adjusted to offset
13 such district's reduction in the apportionment of state school
14 moneys due to its reduced tax rate. However, in the event any
15 school district, in calculating a tax rate ceiling pursuant to
16 this section, requiring the estimating of effects of
17 state-assessed railroad and utility valuation or loss of state
18 aid, discovers that the estimates used result in receipt of
19 excess revenues, which would have required a lower rate if the
20 actual information had been known, the school district shall
21 reduce the tax rate ceiling in the following year to compensate
22 for the excess receipts, and the recalculated rate shall become
23 the tax rate ceiling for purposes of this section.

24 (2) For any political subdivision which experiences a
25 reduction in the amount of assessed valuation relating to a prior
26 year, due to decisions of the state tax commission or a court
27 pursuant to sections 138.430 to 138.433, RSMo, or due to clerical
28 errors or corrections in the calculation or recordation of any

1 assessed valuation:

2 (a) Such political subdivision may revise the tax rate
3 ceiling for each purpose it levies taxes to compensate for the
4 reduction in assessed value occurring after the political
5 subdivision calculated the tax rate ceiling for the particular
6 subclass of real property or for personal property, in the
7 aggregate, in a prior year. Such revision by the political
8 subdivision shall be made at the time of the next calculation of
9 the tax rate for the particular subclass of real property or for
10 personal property, in the aggregate, after the reduction in
11 assessed valuation has been determined and shall be calculated in
12 a manner that results in the revised tax rate ceiling being the
13 same as it would have been had the corrected or finalized
14 assessment been available at the time of the prior calculation;

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

23 4. (1) In order to implement the provisions of this
24 section and section 22 of article X of the Constitution of
25 Missouri, the term "improvements" shall apply to both real and
26 personal property. In order to determine the value of new
27 construction and improvements, each county assessor shall
28 maintain a record of real property valuations in such a manner as

1 to identify each year the increase in valuation for each
2 political subdivision in the county as a result of new
3 construction and improvements. The value of new construction and
4 improvements shall include the additional assessed value of all
5 improvements or additions to real property which were begun after
6 and were not part of the prior year's assessment, except that the
7 additional assessed value of all improvements or additions to
8 real property which had been totally or partially exempt from ad
9 valorem taxes pursuant to sections 99.800 to 99.865, RSMo,
10 sections 135.200 to 135.255, RSMo, and section 353.110, RSMo,
11 shall be included in the value of new construction and
12 improvements when the property becomes totally or partially
13 subject to assessment and payment of all ad valorem taxes. The
14 aggregate increase in valuation of personal property for the
15 current year over that of the previous year is the equivalent of
16 the new construction and improvements factor for personal
17 property. Notwithstanding any opt-out implemented pursuant to
18 subsection 15 of section 137.115, the assessor shall certify the
19 amount of new construction and improvements and the amount of
20 assessed value on any real property which was assessed by the
21 assessor of a county or city in such previous year but is
22 assessed by the assessor of a county or city in the current year
23 in a different subclass of real property separately for each of
24 the three subclasses of real property for each political
25 subdivision to the county clerk in order that political
26 subdivisions shall have this information for the purpose of
27 calculating tax rates pursuant to this section and section 22,
28 article X, Constitution of Missouri. In addition, the state tax

1 commission shall certify each year to each county clerk the
2 increase in the general price level as measured by the Consumer
3 Price Index for All Urban Consumers for the United States, or its
4 successor publications, as defined and officially reported by the
5 United States Department of Labor, or its successor agency. The
6 state tax commission shall certify the increase in such index on
7 the latest twelve-month basis available on February first of each
8 year over the immediately preceding prior twelve-month period in
9 order that political subdivisions shall have this information
10 available in setting their tax rates according to law and section
11 22 of article X of the Constitution of Missouri. For purposes of
12 implementing the provisions of this section and section 22 of
13 article X of the Missouri Constitution, the term "property" means
14 all taxable property, including state-assessed property.

15 (2) Each political subdivision required to revise rates of
16 levy pursuant to this section or section 22 of article X of the
17 Constitution of Missouri shall calculate each tax rate it is
18 authorized to levy and, in establishing each tax rate, shall
19 consider each provision for tax rate revision provided in this
20 section and section 22 of article X of the Constitution of
21 Missouri, separately and without regard to annual tax rate
22 reductions provided in section 67.505, RSMo, and section 164.013,
23 RSMo. Each political subdivision shall set each tax rate it is
24 authorized to levy using the calculation that produces the lowest
25 tax rate ceiling. It is further the intent of the general
26 assembly, pursuant to the authority of section 10(c) of article X
27 of the Constitution of Missouri, that the provisions of such
28 section be applicable to tax rate revisions mandated pursuant to

1 section 22 of article X of the Constitution of Missouri as to
2 reestablishing tax rates as revised in subsequent years,
3 enforcement provisions, and other provisions not in conflict with
4 section 22 of article X of the Constitution of Missouri. Annual
5 tax rate reductions provided in section 67.505, RSMo, and section
6 164.013, RSMo, shall be applied to the tax rate as established
7 pursuant to this section and section 22 of article X of the
8 Constitution of Missouri, unless otherwise provided by law.

9 5. (1) In all political subdivisions, the tax rate ceiling
10 established pursuant to this section shall not be increased
11 unless approved by a vote of the people. Approval of the higher
12 tax rate shall be by at least a majority of votes cast. When a
13 proposed higher tax rate requires approval by more than a simple
14 majority pursuant to any provision of law or the constitution,
15 the tax rate increase must receive approval by at least the
16 majority required.

17 (2) When voters approve an increase in the tax rate, the
18 amount of the increase shall be added to the tax rate ceiling as
19 calculated pursuant to this section to the extent the total rate
20 does not exceed any maximum rate prescribed by law. If a ballot
21 question presents a stated tax rate for approval rather than
22 describing the amount of increase in the question, the stated tax
23 rate approved shall be adjusted as provided in this section and,
24 so adjusted, shall be the current tax rate ceiling. The
25 increased tax rate ceiling as approved shall be adjusted such
26 that when applied to the current total assessed valuation of the
27 political subdivision, excluding new construction and
28 improvements since the date of the election approving such

1 increase, the revenue derived from the adjusted tax rate ceiling
2 is equal to the sum of: the amount of revenue which would have
3 been derived by applying the voter-approved increased tax rate
4 ceiling to total assessed valuation of the political subdivision,
5 as most recently certified by the city or county clerk on or
6 before the date of the election in which such increase is
7 approved, increased by the percentage increase in the consumer
8 price index, as provided by law. Such adjusted tax rate ceiling
9 may be applied to the total assessed valuation of the political
10 subdivision at the setting of the next tax rate. If a ballot
11 question presents a phased-in tax rate increase, upon voter
12 approval, each tax rate increase shall be adjusted in the manner
13 prescribed in this section to yield the sum of: the amount of
14 revenue that would be derived by applying such voter-approved
15 increased rate to the total assessed valuation, as most recently
16 certified by the city or county clerk on or before the date of
17 the election in which such increase was approved, increased by
18 the percentage increase in the consumer price index, as provided
19 by law, from the date of the election to the time of such
20 increase and, so adjusted, shall be the current tax rate ceiling.

21 (3) The governing body of any political subdivision may
22 levy a tax rate lower than its tax rate ceiling and may, in a
23 nonreassessment year, increase that lowered tax rate to a level
24 not exceeding the tax rate ceiling without voter approval in the
25 manner provided under subdivision (4) of this subsection.
26 Nothing in this section shall be construed as prohibiting a
27 political subdivision from voluntarily levying a tax rate lower
28 than that which is required under the provisions of this section

1 or from seeking voter approval of a reduction to such political
2 subdivision's tax rate ceiling.

3 (4) In a year of general reassessment, a governing body
4 whose tax rate is lower than its tax rate ceiling shall revise
5 its tax rate pursuant to the provisions of subsection 4 of this
6 section as if its tax rate was at the tax rate ceiling. In a
7 year following general reassessment, if such governing body
8 intends to increase its tax rate, the governing body shall
9 conduct a public hearing, and in a public meeting it shall adopt
10 an ordinance, resolution, or policy statement justifying its
11 action prior to setting and certifying its tax rate. The
12 provisions of this subdivision shall not apply to any political
13 subdivision which levies a tax rate lower than its tax rate
14 ceiling solely due to a reduction required by law resulting from
15 sales tax collections. The provisions of this subdivision shall
16 not apply to any political subdivision which has received voter
17 approval for an increase to its tax rate ceiling subsequent to
18 setting its most recent tax rate.

19 6. (1) For the purposes of calculating state aid for
20 public schools pursuant to section 163.031, RSMo, each taxing
21 authority which is a school district shall determine its proposed
22 tax rate as a blended rate of the classes or subclasses of
23 property. Such blended rate shall be calculated by first
24 determining the total tax revenue of the property within the
25 jurisdiction of the taxing authority, which amount shall be equal
26 to the sum of the products of multiplying the assessed valuation
27 of each class and subclass of property by the corresponding tax
28 rate for such class or subclass, then dividing the total tax

1 revenue by the total assessed valuation of the same jurisdiction,
2 and then multiplying the resulting quotient by a factor of one
3 hundred. Where the taxing authority is a school district, such
4 blended rate shall also be used by such school district for
5 calculating revenue from state-assessed railroad and utility
6 property as defined in chapter 151, RSMo, and for apportioning
7 the tax rate by purpose.

8 (2) Each taxing authority proposing to levy a tax rate in
9 any year shall notify the clerk of the county commission in the
10 county or counties where the tax rate applies of its tax rate
11 ceiling and its proposed tax rate. Each taxing authority shall
12 express its proposed tax rate in a fraction equal to the nearest
13 one-tenth of a cent, unless its proposed tax rate is in excess of
14 one dollar, then one/one-hundredth of a cent. If a taxing
15 authority shall round to one/one-hundredth of a cent, it shall
16 round up a fraction greater than or equal to five/one-thousandth
17 of one cent to the next higher one/one-hundredth of a cent; if a
18 taxing authority shall round to one-tenth of a cent, it shall
19 round up a fraction greater than or equal to five/one-hundredths
20 of a cent to the next higher one-tenth of a cent. Any taxing
21 authority levying a property tax rate shall provide data, in such
22 form as shall be prescribed by the state auditor by rule,
23 substantiating such tax rate complies with Missouri law. All
24 forms for the calculation of rates pursuant to this section shall
25 be promulgated as a rule and shall not be incorporated by
26 reference. The state auditor shall promulgate rules for any and
27 all forms for the calculation of rates pursuant to this section
28 which do not currently exist in rule form or that have been

1 incorporated by reference. In addition, each taxing authority
2 proposing to levy a tax rate for debt service shall provide data,
3 in such form as shall be prescribed by the state auditor by rule,
4 substantiating the tax rate for debt service complies with
5 Missouri law. A tax rate proposed for annual debt service
6 requirements will be prima facie valid if, after making the
7 payment for which the tax was levied, bonds remain outstanding
8 and the debt fund reserves do not exceed the following year's
9 payments. The county clerk shall keep on file and available for
10 public inspection all such information for a period of three
11 years. The clerk shall, within three days of receipt, forward a
12 copy of the notice of a taxing authority's tax rate ceiling and
13 proposed tax rate and any substantiating data to the state
14 auditor. The state auditor shall, within fifteen days of the
15 date of receipt, examine such information and return to the
16 county clerk his or her findings as to compliance of the tax rate
17 ceiling with this section and as to compliance of any proposed
18 tax rate for debt service with Missouri law. If the state
19 auditor believes that a taxing authority's proposed tax rate does
20 not comply with Missouri law, then the state auditor's findings
21 shall include a recalculated tax rate, and the state auditor may
22 request a taxing authority to submit documentation supporting
23 such taxing authority's proposed tax rate. The county clerk
24 shall immediately forward a copy of the auditor's findings to the
25 taxing authority and shall file a copy of the findings with the
26 information received from the taxing authority. The taxing
27 authority shall have fifteen days from the date of receipt from
28 the county clerk of the state auditor's findings and any request

1 for supporting documentation to accept or reject in writing the
2 rate change certified by the state auditor and to submit all
3 requested information to the state auditor. A copy of the taxing
4 authority's acceptance or rejection and any information submitted
5 to the state auditor shall also be mailed to the county clerk.
6 If a taxing authority rejects a rate change certified by the
7 state auditor and the state auditor does not receive supporting
8 information which justifies the taxing authority's original or
9 any subsequent proposed tax rate, then the state auditor shall
10 refer the perceived violations of such taxing authority to the
11 attorney general's office and the attorney general is authorized
12 to obtain injunctive relief to prevent the taxing authority from
13 levying a violative tax rate.

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

17 8. Whenever a taxpayer has cause to believe that a taxing
18 authority has not complied with the provisions of this section,
19 the taxpayer may make a formal complaint with the prosecuting
20 attorney of the county. Where the prosecuting attorney fails to
21 bring an action within ten days of the filing of the complaint,
22 the taxpayer may bring a civil action pursuant to this section
23 and institute an action as representative of a class of all
24 taxpayers within a taxing authority if the class is so numerous
25 that joinder of all members is impracticable, if there are
26 questions of law or fact common to the class, if the claims or
27 defenses of the representative parties are typical of the claims
28 or defenses of the class, and if the representative parties will

1 fairly and adequately protect the interests of the class. In any
2 class action maintained pursuant to this section, the court may
3 direct to the members of the class a notice to be published at
4 least once each week for four consecutive weeks in a newspaper of
5 general circulation published in the county where the civil
6 action is commenced and in other counties within the jurisdiction
7 of a taxing authority. The notice shall advise each member that
8 the court will exclude him or her from the class if he or she so
9 requests by a specified date, that the judgment, whether
10 favorable or not, will include all members who do not request
11 exclusion, and that any member who does not request exclusion
12 may, if he or she desires, enter an appearance. In any class
13 action brought pursuant to this section, the court, in addition
14 to the relief requested, shall assess against the taxing
15 authority found to be in violation of this section the reasonable
16 costs of bringing the action, including reasonable attorney's
17 fees, provided no attorney's fees shall be awarded any attorney
18 or association of attorneys who receive public funds from any
19 source for their services. Any action brought pursuant to this
20 section shall be set for hearing as soon as practicable after the
21 cause is at issue.

22 9. If in any action, including a class action, the court
23 issues an order requiring a taxing authority to revise the tax
24 rates as provided in this section or enjoins a taxing authority
25 from the collection of a tax because of its failure to revise the
26 rate of levy as provided in this section, any taxpayer paying his
27 or her taxes when an improper rate is applied has erroneously
28 paid his or her taxes in part, whether or not the taxes are paid

1 under protest as provided in section 139.031, RSMo, or otherwise
2 contested. The part of the taxes paid erroneously is the
3 difference in the amount produced by the original levy and the
4 amount produced by the revised levy. The township or county
5 collector of taxes or the collector of taxes in any city shall
6 refund the amount of the tax erroneously paid. The taxing
7 authority refusing to revise the rate of levy as provided in this
8 section shall make available to the collector all funds necessary
9 to make refunds pursuant to this subsection. No taxpayer shall
10 receive any interest on any money erroneously paid by him or her
11 pursuant to this subsection. Effective in the 1994 tax year,
12 nothing in this section shall be construed to require a taxing
13 authority to refund any tax erroneously paid prior to or during
14 the third tax year preceding the current tax year.

15 10. Any rule or portion of a rule, as that term is defined
16 in section 536.010, RSMo, that is created under the authority
17 delegated in this section shall become effective only if it
18 complies with and is subject to all of the provisions of chapter
19 536, RSMo, and, if applicable, section 536.028, RSMo. This
20 section and chapter 536, RSMo, are nonseverable and if any of the
21 powers vested with the general assembly pursuant to chapter 536,
22 RSMo, to review, to delay the effective date, or to disapprove
23 and annul a rule are subsequently held unconstitutional, then the
24 grant of rulemaking authority and any rule proposed or adopted
25 after August 28, 2004, shall be invalid and void.

26 11. Any political subdivision that levies a tax rate
27 greater than the most recent voter-approved tax rate shall
28 provide notice of such fact in a newspaper of general circulation

1 within such political subdivision:

2 (1) No later than fourteen days following the setting of
3 such tax rate;

4 (2) At least once between October fifteenth and November
5 fifteenth of such tax year; and

6 (3) On December fifteenth of such tax year.

7 12. For all tax years beginning on or after January 1,
8 2010, the county collector shall include in each taxpayer's tax
9 bill the current tax rate and the most recent voter-approved tax
10 rate for each purpose for each political subdivision located at
11 least partially within the county levying a tax on property.

12 139.031. 1. Any taxpayer may protest all or any part of
13 any current taxes assessed against the taxpayer, except taxes
14 collected by the director of revenue of Missouri. Any such
15 taxpayer desiring to pay any current taxes under protest or while
16 paying taxes based upon a disputed assessment shall, at the time
17 of paying such taxes, make full payment of the current tax bill
18 before the delinquency date and file with the collector a written
19 statement setting forth the grounds on which the protest or
20 dispute is based. The statement shall include the true value in
21 money claimed by the taxpayer if disputed. An appeal before the
22 state tax commission shall not be dismissed on the grounds that a
23 taxpayer failed to file a written statement when paying taxes
24 based upon a disputed assessment.

25 2. [For all tax years beginning on or after January 1,
26 2009, any taxpayer desiring to protest any current taxes shall
27 make full payment of the current tax bill and file with the
28 collector a written statement setting forth the grounds on which

1 the protest is based.

2 3.] Upon receiving payment of current taxes under protest
3 pursuant to subsection 1 of this section or upon receiving from
4 the state tax commission or the circuit court notice of an appeal
5 from the state tax commission or the circuit court pursuant to
6 section 138.430, RSMo, the collector shall disburse to the proper
7 official all portions of taxes not protested or not disputed by
8 the taxpayer and shall impound in a separate fund all portions of
9 such taxes which are protested or in dispute. Every taxpayer
10 protesting the payment of current taxes under subsection 1 [or 2]
11 of this section shall, within ninety days after filing his
12 protest, commence an action against the collector by filing a
13 petition for the recovery of the amount protested in the circuit
14 court of the county in which the collector maintains his office.
15 If any taxpayer so protesting his taxes under subsection 1 [or 2]
16 of this section shall fail to commence an action in the circuit
17 court for the recovery of the taxes protested within the time
18 prescribed in this subsection, such protest shall become null and
19 void and of no effect, and the collector shall then disburse to
20 the proper official the taxes impounded, and any interest earned
21 thereon, as provided above in this subsection.

22 [4.] 3. No action against the collector shall be commenced
23 by any taxpayer who has, effective for the current tax year,
24 filed with the state tax commission or the circuit court a timely
25 and proper appeal of the assessment of the taxpayer's property.
26 The portion of taxes in dispute from an appeal of an assessment
27 shall be impounded in a separate fund and the commission in its
28 decision and order issued pursuant to chapter 138, RSMo, or the

1 circuit court in its judgment may order all or any part of such
2 taxes refunded to the taxpayer, or may authorize the collector to
3 release and disburse all or any part of such taxes.

4 [5.] 4. Trial of the action for recovery of taxes
5 protested under subsection 1 [or 2] of this section in the
6 circuit court shall be in the manner prescribed for nonjury civil
7 proceedings, and, after determination of the issues, the court
8 shall make such orders as may be just and equitable to refund to
9 the taxpayer all or any part of the current taxes paid under
10 protest, together with any interest earned thereon, or to
11 authorize the collector to release and disburse all or any part
12 of the impounded taxes, and any interest earned thereon, to the
13 appropriate officials of the taxing authorities. Either party to
14 the proceedings may appeal the determination of the circuit
15 court.

16 [6.] 5. All the county collectors of taxes, and the
17 collector of taxes in any city not within a county, shall, upon
18 written application of a taxpayer, refund or credit against the
19 taxpayer's tax liability in the following taxable year and
20 subsequent consecutive taxable years until the taxpayer has
21 received credit in full for any real or personal property tax
22 mistakenly or erroneously levied against the taxpayer and
23 collected in whole or in part by the collector. Such application
24 shall be filed within three years after the tax is mistakenly or
25 erroneously paid. The governing body, or other appropriate body
26 or official of the county or city not within a county, shall make
27 available to the collector funds necessary to make refunds under
28 this subsection by issuing warrants upon the fund to which the

1 mistaken or erroneous payment has been credited, or otherwise.

2 [7.] 6. No taxpayer shall receive any interest on any
3 money paid in by the taxpayer erroneously.

4 [8.] 7. All protested taxes impounded under protest under
5 subsection 1 [or 2] of this section and all disputed taxes
6 impounded under notice as required by section 138.430, RSMo,
7 shall be invested by the collector in the same manner as assets
8 specified in section 30.260, RSMo, for investment of state
9 moneys. A taxpayer who is entitled to a refund of protested or
10 disputed taxes shall also receive the interest earned on the
11 investment thereof. If the collector is ordered to release and
12 disburse all or part of the taxes paid under protest or dispute
13 to the proper official, such taxes shall be disbursed along with
14 the proportional amount of interest earned on the investment of
15 the taxes due the particular taxing authority.

16 [9.] 8. Any taxing authority may request to be notified by
17 the county collector of current taxes paid under protest. Such
18 request shall be in writing and submitted on or before [March]
19 February first next following the delinquent date of current
20 taxes paid under protest or disputed, and the county collector
21 shall [notify any] provide such information on or before March
22 first of the same year to the requesting taxing authority of the
23 taxes paid under protest and disputed taxes which would be
24 received by such taxing authority if the funds were not the
25 subject of a protest or dispute. Any taxing authority may apply
26 to the circuit court of the county or city not within a county in
27 which a collector has impounded protested or disputed taxes under
28 this section and, upon a satisfactory showing that such taxing

1 authority would receive such impounded tax funds if they were not
2 the subject of a protest or dispute and that such taxing
3 authority has the financial ability and legal capacity to repay
4 such impounded tax funds in the event a decision ordering a
5 refund to the taxpayer is subsequently made, the circuit court
6 shall order, pendente lite, the disbursement of all or any part of
7 such impounded tax funds to such taxing authority. The circuit
8 court issuing an order under this subsection shall retain
9 jurisdiction of such matter for further proceedings, if any, to
10 compel restitution of such tax funds to the taxpayer. In the
11 event that any protested or disputed tax funds refunded to a
12 taxpayer were disbursed to a taxing authority under this
13 subsection instead of being held and invested by the collector
14 under subsection [8] 7 of this section, such taxing authority
15 shall pay the taxpayer entitled to the refund of such protested
16 or disputed taxes the same amount of interest, as determined by
17 the circuit court having jurisdiction in the matter, such
18 protested or disputed taxes would have earned if they had been
19 held and invested by the collector.

20 [10.] 9. No appeal filed from the circuit court's or state
21 tax commission's determination pertaining to the amount of refund
22 shall stay any order of refund, but the decision filed by any
23 court of last review modifying that determination shall be
24 binding on the parties, and the decision rendered shall be
25 complied with by the party affected by any modification within
26 ninety days of the date of such decision. No taxpayer shall
27 receive any interest on any additional award of refund, and the
28 collector shall not receive any interest on any ordered return of

1 refund in whole or in part.

2 139.140. Except as provided in section 52.361, RSMo, the
3 personal delinquent lists allowed to any collector shall be
4 delivered to the collector and when [his] the collector's term of
5 office expires then to [his] the successor, who shall be charged
6 with the full amount thereof, and shall account therefor as for
7 other moneys collected by [him] the collector. When [he] the
8 collector makes [his] the next annual settlement [he] the
9 collector shall return the lists to the clerk of the county
10 commission, and in the city of St. Louis the lists and the
11 uncollected tax bills to the comptroller of the city, and shall
12 be entitled to credit for the amount [he] the collector has been
13 unable to collect. The lists and bills shall be delivered to
14 [his] the collector's successor, and so on until the whole are
15 collected.

16 139.150. And in making collections on the said personal
17 delinquent lists, the said collectors, except collectors in
18 counties of the first or second classifications, shall give
19 duplicate receipts therefor, one to be delivered to the person
20 paying the same, and the other to be filed with the clerk of the
21 county commission, who shall charge the collector therewith.

22 139.210. 1. Every county collector and [ex officio county
23 collector] collector-treasurer, other than the county collector
24 of revenue of each county of the first or second classifications
25 and except in the city of St. Louis, shall, on or before the
26 fifth day of each month, file with the county clerk a detailed
27 statement, verified by affidavit of all state, county, school,
28 road and municipal taxes, and of all licenses by [him] the

1 collector collected during the preceding month, and shall, except
2 for tax payments made pursuant to section 139.053, on or before
3 the fifteenth day of the month, pay the same, less [his] the
4 collector's commissions, into the county treasuries and to the
5 director of revenue.

6 2. The county collector of revenue of each county of the
7 first or second classifications shall, before the fifteenth day
8 of each month, file with the county clerk and auditor a detailed
9 statement, verified by affidavit, of all state, county, school,
10 road, and municipal taxes and of all licenses collected by the
11 collector during the preceding month, and shall, except for tax
12 payments made under section 139.053, on or before the fifteenth
13 day of the month, pay such taxes and licenses, less commissions,
14 into the treasuries of the appropriate taxing entities and to the
15 director of revenue.

16 3. It shall be the duty of the county clerk, and [he] the
17 clerk is hereby required, to forward immediately a certified copy
18 of such detailed statement to the director of revenue, who shall
19 keep an account of the state taxes with the collector.

20 139.220. Every collector of the revenue having made
21 settlement, according to law, of county revenue [by him]
22 collected or received by the collector, shall pay the amount
23 found due into the county treasury, and the treasurer shall give
24 [him] the collector duplicate receipts therefor, one of which
25 shall be filed in the office of the clerk of the county
26 commission, who shall grant [him] the collector full quietus
27 under the seal of the commission.

28 140.050. 1. Except as provided in section 52.361, RSMo,

1 the county clerk shall file the delinquent lists in [his] the
2 county clerk's office and within ten days thereafter make, under
3 the seal of the commission, the lists into a back tax book as
4 provided in section 140.060.

5 2. Except as provided in section 52.361, RSMo, when
6 completed, the clerk shall deliver the book to the collector
7 taking duplicate receipts therefor, one of which [he] the clerk
8 shall file in [his] the clerk's office and the other [he] the
9 clerk shall file with the director of revenue. The clerk shall
10 charge the collector with the aggregate amount of taxes,
11 interest, and clerk's fees contained in the back tax book.

12 3. The collector shall collect such back taxes and may levy
13 upon, seize and distrain tangible personal property and may sell
14 such property for taxes.

15 4. In the city of St. Louis, the city comptroller or other
16 proper officer shall return the back tax book together with the
17 uncollected tax bills within thirty days to the city collector.

18 5. If any county commission or clerk in counties not having
19 a county auditor fails to comply with section 140.040, and this
20 section, to the extent that the collection of taxes cannot be
21 enforced by law, the county commission or clerk, or their
22 successors in office, shall correct such omissions at once and
23 return the back tax book to the collector who shall collect such
24 taxes.

25 140.070. All back taxes, of whatever kind, whether state,
26 county or school, or of any city or incorporated town, which
27 return delinquent tax lists to the county collector to collect,
28 appearing due upon delinquent real estates shall be extended in

1 the back tax book made under this chapter or chapter 52, RSMo. In
2 case the collector of any city or town has omitted or neglected
3 to return to the county collector a list of delinquent lands and
4 lots, as required by section 140.670, the present authorities of
5 the city or town may cause the delinquent list to be certified,
6 as by that section contemplated, and the delinquent taxes shall
7 be by the county clerk put upon the back tax book and collected
8 by the collector under authority of this chapter.

9 140.080. Except as provided in section 52.361, RSMo, the
10 county clerk and the county collector shall compare the back tax
11 book with the corrected delinquent land list made pursuant to
12 sections 140.030 and 140.040 respectively, and the clerk shall
13 certify on the delinquent land list on file in **[his]** the clerk's
14 office that the list has been properly entered in the back tax
15 book and shall attach a certificate at the end of the back tax
16 book that it contains a true copy of the delinquent land list on
17 file in **[his]** the collector's office.

18 140.160. 1. No proceedings for the sale of land and lots
19 for delinquent taxes pursuant to this chapter or unpaid special
20 assessments as provided in section 67.469, RSMo, relating to the
21 collection of delinquent and back taxes and unpaid special
22 assessments and providing for foreclosure sale and redemption of
23 land and lots therefor, shall be valid unless initial proceedings
24 therefor shall be commenced within three years after delinquency
25 of such taxes and unpaid special assessments, and any sale held
26 pursuant to initial proceedings commenced within such period of
27 three years shall be deemed to have been in compliance with the
28 provisions of said law insofar as the time at which such sales

1 are to be had is specified therein; provided further, that in
2 suits or actions to collect delinquent drainage and/or levee
3 assessments on real estate such suits or actions shall be
4 commenced within three years after delinquency, otherwise no suit
5 or action therefor shall be commenced, had or maintained, except
6 that the three-year limitation described in this subsection shall
7 not be applicable if any written instrument conveys any real
8 estate having a tax-exempt status, if such instrument causes such
9 real estate to again become taxable real property and if such
10 instrument has not been recorded in the office of the recorder in
11 the county in which the real estate has been situated. Such
12 three-year limitation shall only be applicable once the recording
13 of the title has occurred.

14 2. [In order to enable county and city collectors to be
15 able to collect delinquent and back taxes and unpaid special
16 assessments,] The county auditor in all counties having a county
17 auditor shall annually audit [and list all delinquent and back
18 taxes and unpaid special assessments] collections, deposits, and
19 supporting reports of the collector and provide a copy of such
20 audit [and list] to the county collector and to the governing
21 body of the county. A copy of the audit [and list] may be
22 provided to [city collectors] all applicable taxing entities
23 within the county at the discretion of the county collector.

24 165.071. 1. At least once in every month the county
25 collector in all counties of the first and second classifications
26 and the collector-treasurer in counties having township
27 organization shall pay over to the treasurer of the school board
28 of all seven-director districts all moneys received and collected

1 by the county collector and the collector-treasurer to which the
2 board is entitled and take duplicate receipts from the treasurer,
3 one of which the county collector and the collector-treasurer
4 shall file with the secretary of the school board and the other
5 the county collector and the collector-treasurer shall file in
6 his or her settlement with the county commission.

7 2. The county collector in counties of the third and fourth
8 classification, except in counties under township organization,
9 shall pay over to the county treasurer at least once in every
10 month all moneys received and collected by the county collector
11 which are due each school district and shall take duplicate
12 receipts therefor, one of which the county collector shall file
13 in his or her settlement with the county commission. The county
14 treasurer in such counties shall pay over to the treasurer of the
15 school board of seven-director districts, at least once in every
16 month, all moneys so received by the county treasurer to which
17 the board is entitled. Upon payment the county treasurer shall
18 take duplicate receipts from the treasurer of the school board,
19 one of which the county treasurer shall file with the secretary
20 of the school board, and the other [he] the county treasurer
21 shall file in his or her settlement with the county commission.

22 √
