

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE NO. 2 FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 148

95TH GENERAL ASSEMBLY

0386L.08T

2009

AN ACT

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.

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

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137.073, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, and 165.071, RSMo, are repealed and nineteen new sections enacted in lieu thereof, to be known as sections 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 67.110, 137.073, 139.031,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

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 the tax bill and collected from the party paying the tax. Two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county general fund, two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the tax maintenance fund of the county as required by section 52.312 and three-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200, RSMo.

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.

10 **Notwithstanding provisions of law to the contrary, an authorization for collection of a fee**
11 **for the collection of delinquent and back taxes in a county's charter, at a rate different than**
12 **the rate allowed by law, shall control.**

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

25 3. Such county collector may accept credit cards as proper form of payment of
26 outstanding delinquent and back taxes due. No county collector may charge a surcharge for
27 payment by credit card.

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

52.361. It shall be the duty of the county collector in all counties of the first class not
2 having a charter form of government and in class two counties to prepare and keep in [his] **the**
3 **collector's** office, **electronically or otherwise**, back tax books which shall contain and list all
4 delinquent taxes on real and personal property levied and assessed in the county which remain
5 due and unpaid after the first day of January of each year. Such back tax books shall replace and
6 be in lieu of all "delinquent lists" and other back tax books heretofore prepared by the collector
7 or other county officer.

52.370. All money disbursed by the county collector in counties of the first class not
2 having a charter form of government and in counties of the second class by virtue of [his] **the**
3 **collector's** office shall be paid by **electronic transfer of funds from the collector's account**

4 **into the accounts of the appropriate taxing authorities or by check signed by the collector**
5 **and countersigned by the auditor of the county. All disbursements shall be documented by**
6 **the collector and certified by the auditor.**

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

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

6 3. In counties of the third and fourth classifications the qualified electors shall elect a
7 county treasurer at the general election in the year 1954, and every four years thereafter, except
8 that in those counties having adopted the township alternative form of county government the
9 qualified electors shall elect a county collector-treasurer at the November election in 1956, and
10 every four years thereafter.

11 4. Laws generally applicable to county collectors, their offices, clerks, and deputies shall
12 apply to and govern county collector-treasurers in counties having township organization, except
13 when such general laws and such laws applicable to counties of the third and fourth classification
14 conflict with the laws specifically applicable to county collector-treasurers, their offices, clerks,
15 and deputies in counties having township organization, in which case, such laws shall govern.

16 **5. In the event a county of the third or fourth classification abolishes its township**
17 **form of government under chapter 65, RSMo, or a county collector shall become a**
18 **collector-treasurer, the county collector-treasurer shall assume all duties, compensation,**
19 **fee schedules, and requirements of the collector-treasurer provided under sections 54.280**
20 **and 54.320.**

55.140. The county auditor of each county of the first class not having a charter form of
2 government and of each county of the second class shall [countersign] **have access to all**
3 **records, collections, and settlements for** all licenses issued by the county and shall [keep a
4 record of the number, date of issue,] **receive a monthly listing from each office issuing the**
5 **licenses stating** the name of the party or parties to whom issued[, the occupation, the expiration
6 thereof,] and amount of money paid [therefor, and to whom paid].

55.190. The county collector of revenue of each county of the first class not having a
2 charter form of government and of each county of the second class shall [make] **provide,**
3 **electronically or otherwise,** a daily report to the auditor of receipts [and balance in his hands,
4 and where deposited], and shall deliver to the auditor each day a deposit slip showing the day's
5 deposit. The collector shall, upon receiving taxes, give [duplicate] **a** numbered tax [receipts,
6 which] **receipt to** the taxpayer [shall take to the auditor to be countersigned by him, one of which
7 the auditor shall retain, and charge the amount thereof to the collector]. The collector shall also
8 [make] **provide, electronically or otherwise,** a daily report to the auditor of all other sums of

9 money collected by [him] **the collector** from any source whatsoever, and in such report shall
10 state [from whom collected, and] on what account[, which sums shall be charged by the auditor
11 to the collector] **collected**. The collector shall[, upon turning] **turn** money over to the county
12 treasurer[, take duplicate receipts therefor and file same immediately with the county auditor]
13 **under section 139.210, RSMo.**

67.110. 1. Each political subdivision in the state, except counties and any political
2 subdivision located at least partially within any county with a charter form of government or any
3 political subdivision located at least partially within any city not within a county, shall fix its ad
4 valorem property tax rates as provided in this section not later than September first for entry in
5 the tax books. Each political subdivision located, at least partially, within a county with a charter
6 form of government or within a city not within a county shall fix its ad valorem property tax rates
7 as provided in this section not later than October first for entry in the tax books for each calendar
8 year after December 31, 2008. Before the governing body of each political subdivision of the
9 state, except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its budget
10 officer shall present to its governing body the following information for each tax rate to be
11 levied: the assessed valuation by category of real, personal and other tangible property in the
12 political subdivision as entered in the tax book for the fiscal year for which the tax is to be
13 levied, as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by
14 category of real, personal and other tangible property in the political subdivisions for the
15 preceding taxable year, the amount of revenue required to be provided from the property tax as
16 set forth in the annual budget adopted as provided by this chapter, and the tax rate proposed to
17 be set. Should any political subdivision whose taxes are collected by the county collector of
18 revenue fail to fix its ad valorem property tax rate by [September first] **the date provided under**
19 **this section for such political subdivision**, then no tax rate other than the rate, if any, necessary
20 to pay the interest and principal on any outstanding bonds shall be certified for that year.

21 2. The governing body shall hold at least one public hearing on the proposed rates of
22 taxes at which citizens shall be heard prior to their approval. The governing body shall
23 determine the time and place for such hearing. A notice stating the hour, date and place of the
24 hearing shall be published in at least one newspaper qualified under the laws of the state of
25 Missouri of general circulation in the county within which all or the largest portion of the
26 political subdivision is situated, or such notice shall be posted in at least three public places
27 within the political subdivision; except that, in any county of the first class having a charter form
28 of government, such notice may be published in a newspaper of general circulation within the
29 political subdivision even though such newspaper is not qualified under the laws of Missouri for
30 other legal notices. Such notice shall be published or posted at least seven days prior to the date
31 of the hearing. The notice shall include the assessed valuation by category of real, personal and
32 other tangible property in the political subdivision for the fiscal year for which the tax is to be

33 levied as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category
34 of real, personal and other tangible property in the political subdivision for the preceding taxable
35 year, for each rate to be levied the amount of revenue required to be provided from the property
36 tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates
37 proposed to be set for the various purposes of taxation. The tax rates shall be calculated to
38 produce substantially the same revenues as required in the annual budget adopted as provided
39 in this chapter. Following the hearing the governing body of each political subdivision shall fix
40 the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at
41 such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise
42 available to the taxpayer. Nothing in this section absolves political subdivisions of
43 responsibilities under section 137.073, RSMo, nor to adjust tax rates in event changes in assessed
44 valuation occur that would alter the tax rate calculations.

45 3. Each political subdivision of the state shall fix its property tax rates in the manner
46 provided in this section for each fiscal year which begins after December 31, 1976. New or
47 increased tax rates for political subdivisions whose taxes are collected by the county collector
48 approved by voters after September first of any year shall not be included in that year's tax levy
49 except for any new tax rate ceiling approved pursuant to section 71.800, RSMo.

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

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

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

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

9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
10 provisions of this section or when a court has determined the tax rate[; except that, other
11 provisions of law to the contrary notwithstanding, a school district may levy the operating levy
12 for school purposes required for the current year pursuant to subsection 2 of section 163.021,
13 RSMo, less all adjustments required pursuant to article X, section 22 of the Missouri
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980
15 tax year]. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is
16 approved by voters of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
18 ad valorem levies on all classes of property, including state-assessed property, in the immediately
19 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not
20 collected in the fiscal year and plus an additional allowance for the revenue which would have
21 been collected from property which was annexed by such political subdivision but which was
22 not previously used in determining tax revenue pursuant to this section. The term "tax revenue"
23 shall not include any receipts from ad valorem levies on any property of a railroad corporation
24 or a public utility, as these terms are defined in section 386.020, RSMo, which were assessed by
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,
33 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.

36 2. Whenever changes in assessed valuation are entered in the assessor's books for any
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are
38 established in section 4(b) of article X of the Missouri Constitution and defined in section
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each
40 political subdivision wholly or partially within the county or St. Louis City of the change in
41 valuation of each subclass of real property, individually, and personal property, in the aggregate,
42 exclusive of new construction and improvements. All political subdivisions shall immediately
43 revise the applicable rates of levy for each purpose for each subclass of real property,
44 individually, and personal property, in the aggregate, for which taxes are levied to the extent
45 necessary to produce from all taxable property, exclusive of new construction and improvements,
46 substantially the same amount of tax revenue as was produced in the previous year for each
47 subclass of real property, individually, and personal property, in the aggregate, except that the
48 rate may not exceed **the greater of the rate in effect in the 1984 tax year or the most recent**
49 **voter-approved rate. For the 2009 tax year, any political subdivision may levy a rate**
50 **sufficient to generate substantially the same amount of tax revenue as was produced in the**
51 **2007 tax year from all taxable property, exclusive of any new construction or**
52 **improvements attributable to tax years 2008 and 2009, except that such rate shall not**
53 **exceed the greater of the rate in effect for the 1984 tax year or the most recent voter**
54 **approved tax rate.** Such tax revenue shall not include any receipts from ad valorem levies on

55 any real property which was assessed by the assessor of a county or city in such previous year
56 but is assessed by the assessor of a county or city in the current year in a different subclass of real
57 property. Where the taxing authority is a school district for the purposes of revising the
58 applicable rates of levy for each subclass of real property, the tax revenues from state-assessed
59 railroad and utility property shall be apportioned and attributed to each subclass of real property
60 based on the percentage of the total assessed valuation of the county that each subclass of real
61 property represents in the current taxable year. As provided in section 22 of article X of the
62 constitution, a political subdivision may also revise each levy to allow for inflationary
63 assessment growth occurring within the political subdivision. The inflationary growth factor for
64 any such subclass of real property or personal property shall be limited to the actual assessment
65 growth in such subclass or class, exclusive of new construction and improvements, and exclusive
66 of the assessed value on any real property which was assessed by the assessor of a county or city
67 in the current year in a different subclass of real property, but not to exceed the consumer price
68 index or five percent, whichever is lower. Should the tax revenue of a political subdivision from
69 the various tax rates determined in this subsection be different than the tax revenue that would
70 have been determined from a single tax rate as calculated pursuant to the method of calculation
71 in this subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates
72 of those subclasses of real property, individually, and/or personal property, in the aggregate, in
73 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision
74 shall yield an amount equal to such difference and shall be apportioned among such subclasses
75 of real property, individually, and/or personal property, in the aggregate, based on the relative
76 assessed valuation of the class or subclasses of property experiencing a tax rate reduction. Such
77 revision in the tax rates of each class or subclass shall be made by computing the percentage of
78 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the
79 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,
80 multiplying the resulting percentages by the revenue difference between the single rate
81 calculation and the calculations pursuant to this subsection and dividing by the respective
82 adjusted current year assessed valuation of each class or subclass to determine the adjustment
83 to the rate to be levied upon each class or subclass of property. The adjustment computed herein
84 shall be multiplied by one hundred, rounded to four decimals in the manner provided in this
85 subsection, and added to the initial rate computed for each class or subclass of property.
86 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy
87 for personal property shall cause such levy to increase over the levy for personal property from
88 the prior year.

89 3. (1) Where the taxing authority is a school district, it shall be required to revise the
90 rates of levy to the extent necessary to produce from all taxable property, including state-assessed
91 railroad and utility property, which shall be separately estimated in addition to other data
92 required in complying with section 164.011, RSMo, substantially the amount of tax revenue

93 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
94 adjusted to offset such district's reduction in the apportionment of state school moneys due to its
95 reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
96 pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility
97 valuation or loss of state aid, discovers that the estimates used result in receipt of excess
98 revenues, which would have required a lower rate if the actual information had been known, the
99 school district shall reduce the tax rate ceiling in the following year to compensate for the excess
100 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

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

105 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
106 taxes to compensate for the reduction in assessed value occurring after the political subdivision
107 calculated the tax rate ceiling for the particular subclass of real property or for personal property,
108 in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the
109 time of the next calculation of the tax rate for the particular subclass of real property or for
110 personal property, in the aggregate, after the reduction in assessed valuation has been determined
111 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as
112 it would have been had the corrected or finalized assessment been available at the time of the
113 prior calculation;

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

119 4. (1) In order to implement the provisions of this section and section 22 of article X of
120 the Constitution of Missouri, the term "improvements" shall apply to both real and personal
121 property. In order to determine the value of new construction and improvements, each county
122 assessor shall maintain a record of real property valuations in such a manner as to identify each
123 year the increase in valuation for each political subdivision in the county as a result of new
124 construction and improvements. The value of new construction and improvements shall include
125 the additional assessed value of all improvements or additions to real property which were begun
126 after and were not part of the prior year's assessment, except that the additional assessed value
127 of all improvements or additions to real property which had been totally or partially exempt from
128 ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to 135.255,
129 RSMo, and section 353.110, RSMo, shall be included in the value of new construction and
130 improvements when the property becomes totally or partially subject to assessment and payment

131 of all ad valorem taxes. The aggregate increase in valuation of personal property for the current
132 year over that of the previous year is the equivalent of the new construction and improvements
133 factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection
134 15 of section 137.115, the assessor shall certify the amount of new construction and
135 improvements and the amount of assessed value on any real property which was assessed by the
136 assessor of a county or city in such previous year but is assessed by the assessor of a county or
137 city in the current year in a different subclass of real property separately for each of the three
138 subclasses of real property for each political subdivision to the county clerk in order that political
139 subdivisions shall have this information for the purpose of calculating tax rates pursuant to this
140 section and section 22, article X, Constitution of Missouri. In addition, the state tax commission
141 shall certify each year to each county clerk the increase in the general price level as measured by
142 the Consumer Price Index for All Urban Consumers for the United States, or its successor
143 publications, as defined and officially reported by the United States Department of Labor, or its
144 successor agency. The state tax commission shall certify the increase in such index on the latest
145 twelve-month basis available on February first of each year over the immediately preceding prior
146 twelve-month period in order that political subdivisions shall have this information available in
147 setting their tax rates according to law and section 22 of article X of the Constitution of Missouri.
148 For purposes of implementing the provisions of this section and section 22 of article X of the
149 Missouri Constitution, the term "property" means all taxable property, including state-assessed
150 property.

151 (2) Each political subdivision required to revise rates of levy pursuant to this section or
152 section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized
153 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision
154 provided in this section and section 22 of article X of the Constitution of Missouri, separately
155 and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section
156 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using
157 the calculation that produces the lowest tax rate ceiling. It is further the intent of the general
158 assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri,
159 that the provisions of such section be applicable to tax rate revisions mandated pursuant to
160 section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in
161 subsequent years, enforcement provisions, and other provisions not in conflict with section 22
162 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section
163 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established
164 pursuant to this section and section 22 of article X of the Constitution of Missouri, unless
165 otherwise provided by law.

166 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
167 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate
168 shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval

169 by more than a simple majority pursuant to any provision of law or the constitution, the tax rate
170 increase must receive approval by at least the majority required.

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

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

199 (4) In a year of general reassessment, a governing body whose tax rate is lower than its
200 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section
201 as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such
202 governing body intends to increase its tax rate, the governing body shall conduct a public
203 hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement
204 justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision
205 shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling
206 solely due to a reduction required by law resulting from sales tax collections. The provisions of

207 this subdivision shall not apply to any political subdivision which has received voter approval
208 for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.

209 6. (1) For the purposes of calculating state aid for public schools pursuant to section
210 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax
211 rate as a blended rate of the classes or subclasses of property. Such blended rate shall be
212 calculated by first determining the total tax revenue of the property within the jurisdiction of the
213 taxing authority, which amount shall be equal to the sum of the products of multiplying the
214 assessed valuation of each class and subclass of property by the corresponding tax rate for such
215 class or subclass, then dividing the total tax revenue by the total assessed valuation of the same
216 jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the
217 taxing authority is a school district, such blended rate shall also be used by such school district
218 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151,
219 RSMo, and for apportioning the tax rate by purpose.

220 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
221 of the county commission in the county or counties where the tax rate applies of its tax rate
222 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
223 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
224 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth
225 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to
226 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a
227 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next
228 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,
229 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate
230 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall
231 be promulgated as a rule and shall not be incorporated by reference. The state auditor shall
232 promulgate rules for any and all forms for the calculation of rates pursuant to this section which
233 do not currently exist in rule form or that have been incorporated by reference. In addition, each
234 taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as
235 shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service
236 complies with Missouri law. A tax rate proposed for annual debt service requirements will be
237 prima facie valid if, after making the payment for which the tax was levied, bonds remain
238 outstanding and the debt fund reserves do not exceed the following year's payments. The county
239 clerk shall keep on file and available for public inspection all such information for a period of
240 three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing
241 authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor.
242 The state auditor shall, within fifteen days of the date of receipt, examine such information and
243 return to the county clerk his or her findings as to compliance of the tax rate ceiling with this
244 section and as to compliance of any proposed tax rate for debt service with Missouri law. If the

245 state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri
246 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor
247 may request a taxing authority to submit documentation supporting such taxing authority's
248 proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings
249 to the taxing authority and shall file a copy of the findings with the information received from
250 the taxing authority. The taxing authority shall have fifteen days from the date of receipt from
251 the county clerk of the state auditor's findings and any request for supporting documentation to
252 accept or reject in writing the rate change certified by the state auditor and to submit all requested
253 information to the state auditor. A copy of the taxing authority's acceptance or rejection and any
254 information submitted to the state auditor shall also be mailed to the county clerk. If a taxing
255 authority rejects a rate change certified by the state auditor and the state auditor does not receive
256 supporting information which justifies the taxing authority's original or any subsequent proposed
257 tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the
258 attorney general's office and the attorney general is authorized to obtain injunctive relief to
259 prevent the taxing authority from levying a violative tax rate.

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

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

282 Any action brought pursuant to this section shall be set for hearing as soon as practicable after
283 the cause is at issue.

284 9. If in any action, including a class action, the court issues an order requiring a taxing
285 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
286 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
287 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
288 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031,
289 RSMo, or otherwise contested. The part of the taxes paid erroneously is the difference in the
290 amount produced by the original levy and the amount produced by the revised levy. The
291 township or county collector of taxes or the collector of taxes in any city shall refund the amount
292 of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided
293 in this section shall make available to the collector all funds necessary to make refunds pursuant
294 to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him
295 or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall
296 be construed to require a taxing authority to refund any tax erroneously paid prior to or during
297 the third tax year preceding the current tax year.

298 10. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
299 is created under the authority delegated in this section shall become effective only if it complies
300 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section
301 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers
302 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the
303 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
304 grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be
305 invalid and void.

306 **11. Any political subdivision that levies a tax rate greater than the most recent**
307 **voter-approved tax rate shall provide notice of such fact in a newspaper of general**
308 **circulation within such political subdivision:**

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

310 **(2) At least once between October fifteenth and November fifteenth of such tax**
311 **year; and**

312 **(3) On December fifteenth of such tax year.**

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

139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed
2 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such
3 taxpayer desiring to pay any current taxes under protest **or while paying taxes based upon a**

4 **disputed assessment** shall, at the time of paying such taxes, **make full payment of the current**
5 **tax bill before the delinquency date and** file with the collector a written statement setting forth
6 the grounds on which the protest **or dispute** is based. The statement shall include the true value
7 in money claimed by the taxpayer if disputed. **An appeal before the state tax commission shall**
8 **not be dismissed on the grounds that a taxpayer failed to file a written statement when**
9 **paying taxes based upon a disputed assessment.**

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

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

27 [4.] 3. No action against the collector shall be commenced by any taxpayer who has,
28 effective for the current tax year, filed with the state tax commission or the circuit court a timely
29 and proper appeal of the assessment of the taxpayer's property. The portion of taxes in dispute
30 from an appeal of an assessment shall be impounded in a separate fund and the commission in
31 its decision and order issued pursuant to chapter 138, RSMo, or the circuit court in its judgment
32 may order all or any part of such taxes refunded to the taxpayer, or may authorize the collector
33 to release and disburse all or any part of such taxes.

34 [5.] 4. Trial of the action for recovery of taxes protested under subsection 1 [or 2] of this
35 section in the circuit court shall be in the manner prescribed for nonjury civil proceedings, and,
36 after determination of the issues, the court shall make such orders as may be just and equitable
37 to refund to the taxpayer all or any part of the current taxes paid under protest, together with any
38 interest earned thereon, or to authorize the collector to release and disburse all or any part of the
39 impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing
40 authorities. Either party to the proceedings may appeal the determination of the circuit court.

41 [6.] 5. All the county collectors of taxes, and the collector of taxes in any city not within
42 a county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax
43 liability in the following taxable year and subsequent consecutive taxable years until the taxpayer
44 has received credit in full for any real or personal property tax mistakenly or erroneously levied
45 against the taxpayer and collected in whole or in part by the collector. Such application shall be
46 filed within three years after the tax is mistakenly or erroneously paid. The governing body, or
47 other appropriate body or official of the county or city not within a county, shall make available
48 to the collector funds necessary to make refunds under this subsection by issuing warrants upon
49 the fund to which the mistaken or erroneous payment has been credited, or otherwise.

50 [7.] 6. No taxpayer shall receive any interest on any money paid in by the taxpayer
51 erroneously.

52 [8.] 7. All protested taxes impounded under protest under subsection 1 [or 2] of this
53 section and all disputed taxes impounded under notice as required by section 138.430, RSMo,
54 shall be invested by the collector in the same manner as assets specified in section 30.260,
55 RSMo, for investment of state moneys. A taxpayer who is entitled to a refund of protested or
56 disputed taxes shall also receive the interest earned on the investment thereof. If the collector
57 is ordered to release and disburse all or part of the taxes paid under protest or dispute to the
58 proper official, such taxes shall be disbursed along with the proportional amount of interest
59 earned on the investment of the taxes due the particular taxing authority.

60 [9.] 8. **Any taxing authority may request to be notified by the county collector of**
61 **current taxes paid under protest. Such request shall be in writing and submitted** on or
62 before [March] **February** first next following the delinquent date of **current** taxes paid under
63 protest or disputed, **and** the county collector shall [notify any] **provide such information on or**
64 **before March first of the same year to the requesting** taxing authority of the taxes paid under
65 protest and disputed taxes which would be received by such taxing authority if the funds were
66 not the subject of a protest or dispute. Any taxing authority may apply to the circuit court of the
67 county or city not within a county in which a collector has impounded protested or disputed taxes
68 under this section and, upon a satisfactory showing that such taxing authority would receive such
69 impounded tax funds if they were not the subject of a protest or dispute and that such taxing
70 authority has the financial ability and legal capacity to repay such impounded tax funds in the
71 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall
72 order, pendente lite, the disbursement of all or any part of such impounded tax funds to such taxing
73 authority. The circuit court issuing an order under this subsection shall retain jurisdiction of such
74 matter for further proceedings, if any, to compel restitution of such tax funds to the taxpayer.
75 In the event that any protested or disputed tax funds refunded to a taxpayer were disbursed to a
76 taxing authority under this subsection instead of being held and invested by the collector under
77 subsection [8] 7 of this section, such taxing authority shall pay the taxpayer entitled to the refund

78 of such protested or disputed taxes the same amount of interest, as determined by the circuit
79 court having jurisdiction in the matter, such protested or disputed taxes would have earned if
80 they had been held and invested by the collector.

81 [10.] **9.** No appeal filed from the circuit court's or state tax commission's determination
82 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any
83 court of last review modifying that determination shall be binding on the parties, and the decision
84 rendered shall be complied with by the party affected by any modification within ninety days of
85 the date of such decision. No taxpayer shall receive any interest on any additional award of
86 refund, and the collector shall not receive any interest on any ordered return of refund in whole
87 or in part.

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

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

139.210. 1. Every county collector and [ex officio county collector] **collector-treasurer,**
2 **other than the county collector of revenue of each county of the first or second**
3 **classifications and** except in the city of St. Louis, shall, on or before the fifth day of each month,
4 file with the county clerk a detailed statement, verified by affidavit of all state, county, school,
5 road and municipal taxes, and of all licenses by [him] **the collector** collected during the
6 preceding month, and shall, except for tax payments made pursuant to section 139.053, on or
7 before the fifteenth day of the month, pay the same, less [his] **the collector's** commissions, into
8 the county treasuries and to the director of revenue.

9 2. **The county collector of revenue of each county of the first or second**
10 **classifications shall, before the fifteenth day of each month, file with the county clerk and**
11 **auditor a detailed statement, verified by affidavit, of all state, county, school, road, and**
12 **municipal taxes and of all licenses collected by the collector during the preceding month,**
13 **and shall, except for tax payments made under section 139.053, on or before the fifteenth**

14 **day of the month, pay such taxes and licenses, less commissions, into the treasuries of the**
15 **appropriate taxing entities and to the director of revenue.**

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

139.220. Every collector of the revenue having made settlement, according to law, of
2 county revenue [by him] collected or received **by the collector**, shall pay the amount found due
3 into the county treasury, and the treasurer shall give [him] **the collector** duplicate receipts
4 therefor, one of which shall be filed in the office of the clerk of the county commission, who
5 shall grant [him] **the collector** full quietus under the seal of the commission.

140.050. 1. **Except as provided in section 52.361, RSMo**, the county clerk shall file
2 the delinquent lists in [his] **the 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 provided in section 140.060.

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

9 **3.** The collector shall collect such back taxes and may levy upon, seize and distrain
10 tangible personal property and may sell such property for taxes.

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

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

140.070. All back taxes, of whatever kind, whether state, county or school, or of any city
2 or incorporated town, which return delinquent tax lists to the county collector to collect,
3 appearing due upon delinquent real estates shall be extended in the back tax book made under
4 this chapter **or chapter 52, RSMo**. In case the collector of any city or town has omitted or
5 neglected to return to the county collector a list of delinquent lands and lots, as required by
6 section 140.670, the present authorities of the city or town may cause the delinquent list to be
7 certified, as by that section contemplated, and the delinquent taxes shall be by the county clerk
8 put upon the back tax book and collected by the collector under authority of this chapter.

140.080. **Except as provided in section 52.361, RSMo**, the county clerk and the county
2 collector shall compare the back tax book with the corrected delinquent land list made pursuant
3 to sections 140.030 and 140.040 respectively, and the clerk shall certify on the delinquent land

4 list on file in [his] **the clerk's** office that the list has been properly entered in the back tax book
5 and shall attach a certificate at the end of the back tax book that it contains a true copy of the
6 delinquent land list on file in [his] **the collector's** office.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant
2 to this chapter or unpaid special assessments as provided in section 67.469, RSMo, relating to
3 the collection of delinquent and back taxes and unpaid special assessments and providing for
4 foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings
5 therefor shall be commenced within three years after delinquency of such taxes and unpaid
6 special assessments, and any sale held pursuant to initial proceedings commenced within such
7 period of three years shall be deemed to have been in compliance with the provisions of said law
8 insofar as the time at which such sales are to be had is specified therein; provided further, that
9 in suits or actions to collect delinquent drainage and/or levee assessments on real estate such
10 suits or actions shall be commenced within three years after delinquency, otherwise no suit or
11 action therefor shall be commenced, had or maintained, except that the three-year limitation
12 described in this subsection shall not be applicable if any written instrument conveys any real
13 estate having a tax-exempt status, if such instrument causes such real estate to again become
14 taxable real property and if such instrument has not been recorded in the office of the recorder
15 in the county in which the real estate has been situated. Such three-year limitation shall only be
16 applicable once the recording of the title has occurred.

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

165.071. 1. At least once in every month the county collector in all counties of the first
2 and second classifications and the collector-treasurer in counties having township organization
3 shall pay over to the treasurer of the school board of all seven-director districts all moneys
4 received and collected by the **county collector and the** collector-treasurer to which the board
5 is entitled and take duplicate receipts from the treasurer, one of which the **county collector and**
6 **the** collector-treasurer shall file with the secretary of the school board and the other the **county**
7 **collector and the** collector-treasurer shall file in his or her settlement with the county
8 commission.

9 2. The county collector in counties of the third and fourth classification, except in
10 counties under township organization, shall pay over to the county treasurer at least once in every
11 month all moneys received and collected by the county collector which are due each school

12 district and shall take duplicate receipts therefor, one of which the county collector shall file in
13 his or her settlement with the county commission. The county treasurer in such counties shall
14 pay over to the treasurer of the school board of seven-director districts, at least once in every
15 month, all moneys so received by the county treasurer to which the board is entitled. Upon
16 payment the county treasurer shall take duplicate receipts from the treasurer of the school board,
17 one of which the county treasurer shall file with the secretary of the school board, and the other
18 [he] **the county treasurer** shall file in his or her settlement with the county commission.

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