

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE SUBSTITUTE

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FOR

HOUSE BILL NO. 376

AN ACT

1
2 To repeal sections 48.020, 48.030, 49.310, 50.660,
3 50.783, 52.290, 52.312, 52.361, 52.370, 55.030, 55.140,
4 55.190, 56.700, 59.319, 64.170, 65.610, 67.110, 67.280,
5 67.402, 67.410, 67.1000, 67.1177, 67.1360, 67.1361,
6 67.2000, 71.285, 77.110, 79.160, 94.400, 94.900,
7 94.902, 105.145, 115.127, 137.073, 138.431, 139.031,
8 139.140, 139.150, 139.210, 139.220, 140.050, 140.070,
9 140.080, 140.150, 140.160, 140.170, 140.190, 140.230,
10 140.250, 140.260, 140.290, 140.310, 140.340, 140.405,
11 141.160, 165.071, 204.569, 221.105, 231.444, 238.207,
12 238.212, 327.272, 650.396, and 650.399, RSMo, and to
13 enact in lieu thereof eighty-two new sections relating
14 to political subdivisions, with penalty provisions and
15 an emergency clause for certain sections.

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

18 Section A. Sections 48.020, 48.030, 49.310, 50.660, 50.783,
19 52.290, 52.312, 52.361, 52.370, 55.030, 55.140, 55.190, 56.700,
20 59.319, 64.170, 65.610, 67.110, 67.280, 67.402, 67.410, 67.1000,
21 67.1177, 67.1360, 67.1361, 67.2000, 71.285, 77.110, 79.160,
22 94.400, 94.900, 94.902, 105.145, 115.127, 137.073, 138.431,
23 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070,
24 140.080, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250,
25 140.260, 140.290, 140.310, 140.340, 140.405, 141.160, 165.071,

1 204.569, 221.105, 231.444, 238.207, 238.212, 327.272, 650.396,
2 and 650.399, RSMo, are repealed and eighty-two new sections
3 enacted in lieu thereof, to be known as sections 48.020, 48.030,
4 49.310, 49.705, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370,
5 55.030, 55.140, 55.190, 56.700, 59.319, 60.670, 64.170, 65.610,
6 67.110, 67.280, 67.402, 67.410, 67.1000, 67.1177, 67.1360,
7 67.1361, 67.2000, 67.3000, 71.275, 71.285, 77.110, 77.300,
8 79.160, 94.271, 94.400, 94.900, 94.902, 94.1011, 105.145,
9 115.127, 137.073, 137.1040, 138.431, 139.031, 139.140, 139.150,
10 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160,
11 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310,
12 140.340, 140.405, 141.160, 165.071, 182.802, 190.054, 190.056,
13 204.569, 204.659, 221.105, 227.320, 231.444, 233.104, 238.207,
14 238.212, 327.272, 650.396, 650.399, 1, 2, 3, and 4, to read as
15 follows:

16 48.020. 1. All counties of this state are hereby
17 classified, for the purpose of establishing organization and
18 powers in accordance with the provisions of section 8, article
19 VI, Constitution of Missouri, into four classifications
20 determined as follows:

21 Classification 1. All counties having an assessed valuation
22 of [~~six~~] seven hundred fifty million dollars and over shall
23 automatically be in the first classification after that county
24 has maintained such valuation for the time period required by
25 section 48.030; however, any county of the second classification
26 which, on August 13, 1988, has had an assessed valuation of at
27 least four hundred million dollars for at least one year may, by
28 resolution of the governing body of the county, elect to be

1 classified as a county of the first classification after it has
2 maintained such valuation for the period of time required by the
3 provisions of section 48.030.

4 Classification 2. All counties having an assessed valuation
5 of [~~four~~] six hundred [~~fifty~~] million dollars and less than the
6 assessed valuation necessary for that county to be in the first
7 classification shall automatically be in the second
8 classification after that county has maintained such valuation
9 for the time period required by section 48.030.

10 Classification 3. All counties having an assessed valuation
11 of less than the assessed valuation necessary for that county to
12 be in the second classification shall automatically be in the
13 third classification.

14 Classification 4. All counties which have attained the
15 second classification prior to August 13, 1988, and which would
16 otherwise return to the third classification after August 13,
17 1988, because of changes in assessed valuation shall remain a
18 county in the second classification and shall operate under the
19 laws of this state applying to the second classification.

20 2. The required assessed valuation for each classification
21 under subsection 1 of this section shall be increased by an
22 amount equal to any percentage increase in the consumer price
23 index.

24 48.030. 1. Other than as otherwise provided for in this
25 section, after September 28, 1979, no county shall move from a
26 lower class to a higher class or from a higher class to a lower
27 class until the assessed valuation of the county is such as to
28 place it in the other class for five successive years.

1 2. No second class county shall become a third class county
2 until the assessed valuation of the county is such as to place it
3 in the third class for at least five successive years [and until
4 the assessed valuations for calendar year 1985 have been entered
5 on the tax rolls of each county in accordance with subsections 6
6 and 7 of section 137.115, RSMo].

7 3. Notwithstanding the provisions of subsection 1 of this
8 section, a county may become a first class county at any time
9 after the assessed valuation of the county is such as to be a
10 first class county and the governing body of the county elects to
11 change classifications. The effective date of such change of
12 classification shall be in accordance with the provisions of this
13 section.

14 4. Notwithstanding the provisions of subsection 1 of this
15 section, any county of the third classification without a
16 township form of government and with more than thirty-eight
17 thousand nine hundred but fewer than thirty-nine thousand
18 inhabitants may become a county of the second classification at
19 any time after the assessed valuation of the county is such as to
20 be a county of the second classification and the governing body
21 of the county elects to change classifications. The effective
22 date of such change of classification shall be at the beginning
23 of the county fiscal year following the election by the governing
24 body of the county.

25 5. Except as provided in subsection 4 of this section, the
26 change from one classification to another shall become effective
27 at the beginning of the county fiscal year following the next
28 general election after the certification by the state equalizing

1 agency for the required number of successive years that the
2 county possesses an assessed valuation placing it in another
3 class. If a general election is held between the date of the
4 certification and the end of the current fiscal year, the change
5 of classification shall not become effective until the beginning
6 of the county fiscal year following the next succeeding general
7 election.

8 49.310. 1. Except as provided in sections 221.400 to
9 221.420, RSMo, and subsection 2 of this section, the county
10 commission in each county in this state shall erect and maintain
11 at the established seat of justice a good and sufficient
12 courthouse, jail and necessary fireproof buildings for the
13 preservation of the records of the county; except, that in
14 counties having a special charter, the jail or workhouse may be
15 located at any place within the county. In pursuance of the
16 authority herein delegated to the county commission, the county
17 commission may acquire a site, construct, reconstruct, remodel,
18 repair, maintain and equip the courthouse and jail, and in
19 counties wherein more than one place is provided by law for
20 holding of court, the county commission may buy and equip or
21 acquire a site and construct a building or buildings to be used
22 as a courthouse and jail, and may remodel, repair, maintain and
23 equip buildings in both places. The county commission may issue
24 bonds as provided by the general law covering the issuance of
25 bonds by counties for the purposes set forth in this section. In
26 bond elections for these purposes in counties wherein more than
27 one place is provided by law for holding of court, a separate
28 ballot question may be submitted covering proposed expenditures

1 in each separate site described therein, or a single ballot
2 question may be submitted covering proposed expenditures at more
3 than one site, if the amount of the proposed expenditures at each
4 of the sites is specifically set out therein.

5 2. The county commission in all counties of the fourth
6 classification [and], any county of the third classification with
7 a population of at least fourteen thousand and not more than
8 fourteen thousand five hundred inhabitants bordering a county of
9 the first classification without a charter form of government
10 with a population of at least eighty thousand and not more than
11 eighty-three thousand inhabitants, or any county of the third
12 classification with a township form of government and with more
13 than eight thousand nine hundred but fewer than nine thousand
14 inhabitants may provide for the erection and maintenance of a
15 good and sufficient jail or holding cell facility at a site in
16 the county other than at the established seat of justice.

17 49.705. In any county of the third classification without a
18 township form of government and with more than nine thousand six
19 hundred fifty but fewer than nine thousand seven hundred fifty
20 inhabitants, any person or entity, holding an outdoor concert,
21 shall be required to receive approval from the county commission
22 prior to holding such outdoor concert. Any person or entity that
23 violates this section by holding an outdoor concert without prior
24 approval from the county commission shall be assessed a civil
25 fine of up to five thousand dollars. Such violation shall be
26 prosecuted by the prosecuting attorney in the circuit court of
27 the county where the violation occurred.

28 50.660. 1. All contracts shall be executed in the name of

1 the county, or in the name of a township in a county with a
2 township form of government, by the head of the department or
3 officer concerned, except contracts for the purchase of supplies,
4 materials, equipment or services other than personal made by the
5 officer in charge of purchasing in any county or township having
6 the officer. No contract or order imposing any financial
7 obligation on the county or township is binding on the county or
8 township unless it is in writing and unless there is a balance
9 otherwise unencumbered to the credit of the appropriation to
10 which it is to be charged and a cash balance otherwise
11 unencumbered in the treasury to the credit of the fund from which
12 payment is to be made, each sufficient to meet the obligation
13 incurred and unless the contract or order bears the certification
14 of the accounting officer so stating; except that in case of any
15 contract for public works or buildings to be paid for from bond
16 funds or from taxes levied for the purpose it is sufficient for
17 the accounting officer to certify that the bonds or taxes have
18 been authorized by vote of the people and that there is a
19 sufficient unencumbered amount of the bonds yet to be sold or of
20 the taxes levied and yet to be collected to meet the obligation
21 in case there is not a sufficient unencumbered cash balance in
22 the treasury. All contracts and purchases shall be let to the
23 lowest and best bidder after due opportunity for competition,
24 including advertising the proposed letting in a newspaper in the
25 county or township with a circulation of at least five hundred
26 copies per issue, if there is one, except that the advertising is
27 not required in case of contracts or purchases involving an
28 expenditure of less than six thousand dollars. It is not

1 necessary to obtain bids on any purchase in the amount of [four]
2 five thousand [five hundred] dollars or less made from any one
3 person, firm or corporation during any period of ninety days.
4 All bids for any contract or purchase may be rejected and new
5 bids advertised for. Contracts which provide that the person
6 contracting with the county or township shall, during the term of
7 the contract, furnish to the county or township at the price
8 therein specified the supplies, materials, equipment or services
9 other than personal therein described, in the quantities
10 required, and from time to time as ordered by the officer in
11 charge of purchasing during the term of the contract, need not
12 bear the certification of the accounting officer, as herein
13 provided; but all orders for supplies, materials, equipment or
14 services other than personal shall bear the certification. In
15 case of such contract, no financial obligation accrues against
16 the county or township until the supplies, materials, equipment
17 or services other than personal are so ordered and the
18 certificate furnished.

19 2. Notwithstanding the provisions of subsection 1 of this
20 section to the contrary, advertising shall not be required in any
21 county in the case of contracts or purchases involving an
22 expenditure of less than six thousand dollars.

23 50.783. 1. The county commission may waive the requirement
24 of competitive bids or proposals for supplies when the commission
25 has determined in writing and entered into the commission minutes
26 that there is only a single feasible source for the supplies.
27 Immediately upon discovering that other feasible sources exist,
28 the commission shall rescind the waiver and proceed to procure

1 the supplies through the competitive processes as described in
2 this chapter. A single feasible source exists when:

3 (1) Supplies are proprietary and only available from the
4 manufacturer or a single distributor; or

5 (2) Based on past procurement experience, it is determined
6 that only one distributor services the region in which the
7 supplies are needed; or

8 (3) Supplies are available at a discount from a single
9 distributor for a limited period of time.

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

21 52.290. 1. In all counties except counties having a
22 charter form of government before January 1, 2008, and any city
23 not within a county, the collector shall collect on behalf of the
24 county a fee for the collection of delinquent and back taxes of
25 seven percent on all sums collected to be added to the face of
26 the tax bill and collected from the party paying the tax.
27 Two-sevenths of the fees collected pursuant to the provisions of
28 this section shall be paid into the county general fund,

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

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

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

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

18 52.361. It shall be the duty of the county collector in all
19 counties of the first class not having a charter form of
20 government and in class two counties to prepare and keep in [his]
21 the collector's office, electronically or otherwise, back tax
22 books which shall contain and list all delinquent taxes on real
23 and personal property levied and assessed in the county which
24 remain due and unpaid after the first day of January of each
25 year. Such back tax books shall replace and be in lieu of all
26 "delinquent lists" and other back tax books heretofore prepared
27 by the collector or other county officer.

28 52.370. All money disbursed by the county collector in

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

9 55.030. The county auditor of a county [of the first class]
10 having a charter form of government shall prescribe, with the
11 approval of the governing body of the county and the state
12 auditor, the accounting system of the county. He shall keep
13 accounts of all appropriations and expenditures made by the
14 governing body of the county; and no warrant shall be drawn or
15 obligation incurred without his certification that an
16 unencumbered balance, sufficient to pay the same, remains in the
17 appropriation account against which such warrant or obligation is
18 to be charged. He shall audit and examine all accounts, demands,
19 and claims of every kind and character presented for payment
20 against such county, and shall approve to the governing body of
21 the county all lawful, true, and just accounts, demands, and
22 claims of every kind and character payable out of the county
23 revenue or out of any county funds before the same shall be
24 allowed and a warrant issued therefor. Whenever the county
25 auditor deems it necessary to the proper examination of any
26 account, demand, or claim, he may examine the parties, witnesses,
27 and others on oath or affirmation touching any matter or
28 circumstance in the examination of such account, demand, or

1 claim. At the direction of the governing body of the county, he
2 shall audit the accounts of all officers and employees of the
3 county and upon their retirement from office and shall keep a
4 correct account between the county and all county officers; and
5 he shall examine all records and settlements made by them for and
6 with the governing body of the county or with each other; and the
7 county auditor shall, at all reasonable times, have access to all
8 books, county records, or papers kept by any county or township
9 officer, employee, or road overseer. He may keep an inventory of
10 all county property under the control and management of the
11 various officers and departments and shall annually take an
12 inventory of any such property at an original value of two
13 [hundred fifty] thousand five hundred dollars or more showing the
14 amount, location and estimated value thereof. He shall perform
15 such other duties in relation to the fiscal administration of the
16 county as the governing body of the county shall from time to
17 time prescribe. The county auditor shall not be personally
18 liable for any costs for any proceeding instituted against him in
19 his official capacity.

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

1 55.190. The county collector of revenue of each county of
2 the first class not having a charter form of government and of
3 each county of the second class shall [make] provide,
4 electronically or otherwise, a daily report to the auditor of
5 receipts [and balance in his hands, and where deposited], and
6 shall deliver to the auditor each day a deposit slip showing the
7 day's deposit. The collector shall, upon receiving taxes, give
8 [duplicate] a numbered tax [receipts, which] receipt to the
9 taxpayer [shall take to the auditor to be countersigned by him,
10 one of which the auditor shall retain, and charge the amount
11 thereof to the collector]. The collector shall also [make]
12 provide, electronically or otherwise, a daily report to the
13 auditor of all other sums of money collected by [him] the
14 collector from any source whatsoever, and in such report shall
15 state [from whom collected, and] on what account[, which sums
16 shall be charged by the auditor to the collector] collected. The
17 collector shall[, upon turning] turn money over to the county
18 treasurer[, take duplicate receipts therefor and file same
19 immediately with the county auditor] under section 139.210, RSMo.

20 56.700. 1. The prosecuting attorney in each county of the
21 second, third or fourth class which contains a mental health
22 facility able to serve at least eighty persons on an overnight,
23 inpatient basis at any one time, and which is operated by the
24 state department of mental health, division of psychiatric
25 services, may employ an assistant prosecuting attorney to assist
26 in carrying out the duties of the office of prosecuting attorney
27 relating to mental health and mental health facilities. The
28 assistant prosecuting attorney authorized by this subsection

1 shall be in addition to any other assistant prosecuting attorney
2 authorized by law. The assistant prosecuting attorney employed
3 under this subsection shall receive an annual compensation of
4 fifteen thousand dollars payable out of the state treasury from
5 funds appropriated for that purpose.

6 2. The county counselor or circuit attorney in each county
7 of the first class with a charter form of government containing
8 part of a city with a population of over four hundred fifty
9 thousand and in each city not within a county may employ an
10 assistant county counselor or circuit attorney to assist in
11 carrying out the duties of the office of the county counselor or
12 circuit attorney relating to mental health and mental health
13 facilities. The assistant authorized by this subsection shall be
14 in addition to any other assistants authorized by law. The
15 assistant county counselor or circuit attorney employed under
16 this subsection shall receive an annual compensation of fifteen
17 thousand dollars payable out of the state treasury from funds
18 appropriated for that purpose.

19 3. The prosecuting attorney in each county of the second,
20 third or fourth class which contains a mental health facility
21 able to serve at least eighty persons on an overnight, inpatient
22 basis at any one time, and which is operated by the state
23 department of mental health, division of psychiatric services,
24 may employ additional investigative and clerical personnel to
25 assist in carrying out the duties of the office of prosecuting
26 attorney relating to mental health and mental health facilities.
27 The investigative and clerical personnel authorized by this
28 subsection shall be in addition to any other personnel authorized

1 by law. The compensation for such additional investigative and
2 clerical personnel, not to exceed a total of fifteen thousand
3 dollars annually for each eligible county, shall be paid out of
4 the state treasury from funds appropriated for that purpose.

5 4. The county counselor or circuit attorney in each county
6 of the first class with a charter form of government containing
7 part of a city with a population of over four hundred fifty
8 thousand and in each city not within a county may employ
9 additional investigative and clerical personnel to assist in
10 carrying out the duties of the office of the county counselor or
11 circuit attorney relating to mental health and mental health
12 facilities. The investigative and clerical personnel authorized
13 by this subsection shall be in addition to any other personnel
14 authorized by law. The compensation for such additional
15 investigative and clerical personnel, not to exceed a total of
16 fifteen thousand dollars annually for each eligible county or
17 city not within a county, shall be paid out of the state treasury
18 from funds appropriated for that purpose.

19 5. In each county of the first classification with more
20 than one hundred thirty-five thousand four hundred but fewer than
21 one hundred thirty-five thousand five hundred inhabitants, the
22 county counselor shall receive fifteen thousand dollars annually
23 for duties relating to mental health and mental health
24 facilities, and an additional sum not to exceed fifteen thousand
25 dollars annually for investigative and clerical personnel costs
26 to assist in carrying out the duties of the office of county
27 counselor relating to mental health and mental health facilities.
28 The sums provided in this subsection shall be paid out of the

1 state treasury from funds appropriated for such purposes, and
2 shall be in the form of a reimbursement to the county general
3 revenue fund.

4 59.319. 1. A user fee of four dollars shall be charged and
5 collected by every recorder in this state, over and above any
6 other fees required by law, as a condition precedent to the
7 recording of any instrument. The state portion of the fee shall
8 be forwarded monthly by each recorder of deeds to the state
9 director of revenue, and the fees so forwarded shall be deposited
10 by the director in the state treasury. Two dollars of such fee
11 shall be retained by the recorder and deposited in a recorder's
12 fund and not in county general revenue for record storage,
13 microfilming, and preservation, including anything necessarily
14 pertaining thereto. The recorder's funds shall be kept in a
15 special fund by the treasurer and shall be budgeted and expended
16 at the direction of the recorder and shall not be used to
17 substitute for or subsidize any allocation of general revenue for
18 the operation of the recorder's office without the express
19 consent of the recorder. The recorder's fund may be audited by
20 the appropriate auditing agency, and any unexpended balance shall
21 be left in the fund to accumulate from year to year with
22 interest.

23 2. An additional fee of three dollars shall be charged and
24 collected by every recorder in this state, over and above any
25 other fees required by law, as a condition precedent to the
26 recording of any instruments specified in subdivisions (1) and
27 (2) of section 59.330. The fees collected from this additional
28 three dollars per recorded instrument shall be forwarded monthly

1 by each recorder of deeds to the state director of revenue, and
2 the fees so forwarded shall be deposited by the director in the
3 state treasury.

4 3. The state treasurer and the commissioner of
5 administration shall establish an appropriate account within the
6 state treasury and in accordance with the state's accounting
7 methods. Any receipt required by this section to be deposited in
8 the general revenue fund shall be credited as follows: the
9 amount of one dollar for each fee collected under subsection 1 of
10 this section to an account to be utilized for the purposes of
11 sections ~~[60.500]~~ 60.510 to 60.610, RSMo; the amount of one
12 dollar for each fee collected under subsection 1 of this section
13 to an account to be utilized by the secretary of state for
14 additional preservation of local records; and the amount of three
15 dollars collected under subsection 2 of this section into the
16 Missouri housing trust fund as designated in section 215.034,
17 RSMo.

18 4. (1) In addition to all other fees charged and collected
19 under this section, one dollar shall be charged and collected by
20 every recorder in this state, over and above any other fees
21 required by law, as a condition precedent to the recording of any
22 instrument. Fifty cents of the additional fee collected under
23 this subsection shall be credited to the Missouri housing trust
24 fund and fifty cents shall be deposited in the state general
25 revenue fund and credited to the account used by the secretary of
26 state for additional preservation of local records.

27 (2) The additional fee of one dollar authorized under this
28 subsection shall automatically sunset one year after the

1 effective date of this subsection.

2 5. All requests for records dated after December 31, 1969,
3 shall be made to the office in which the record was originally
4 filed.

5 6. The appropriation authority provided by the local
6 records preservation fund within the office of the secretary of
7 state shall not exceed the level established in the fiscal year
8 that ends June 30, 2010, prior to the sunset date provided for
9 the additional fee authorized under subsection 4 of this section.

10 60.670. 1. As used in this section, the following terms
11 shall mean:

12 (1) "Cadastral parcel mapping", an accurately delineated
13 identification of all real property parcels. The cadastral map
14 is based upon the USPLSS. For cadastral parcel maps the position
15 of the legal framework is derived from the USPLSS, existing tax
16 maps, and tax database legal descriptions, recorded deeds,
17 recorded surveys, and recorded subdivision plats.

18 (2) "Digital cadastral parcel mapping", encompasses the
19 concepts of automated mapping, graphic display and output, data
20 analysis, and data base management as pertains to cadastral
21 parcel mapping. Digital cadastral parcel mapping systems consist
22 of hardware, software, data, people, organizations, and
23 institutional arrangements for collecting, storing, analyzing,
24 and disseminating information about the location and areas of
25 parcels and the USPLSS;

26 (3) "USPLSS" or "United States public land survey system",
27 a survey executed under the authority of the United States
28 government as recorded on the official plats and field notes of

1 the United States public land survey maintained by the land
2 survey program of the department of natural resources;

3 (4) "Tax map", a document or map for taxation purposes
4 representing the location, dimensions, and other relevant
5 information pertaining to a parcel of land subject to property
6 taxes.

7 2. The office of the land surveyor established within the
8 department of natural resources shall promulgate rules and
9 regulations establishing minimum standards for digital cadastral
10 parcel mapping. Any rule or portion of a rule, as that term is
11 defined in section 536.010, RSMo, that is created under the
12 authority delegated in this section shall become effective only
13 if it complies with and is subject to all of the provisions of
14 chapter 536, RSMo, and, if applicable, section 536.028, RSMo.
15 This section and chapter 536, RSMo, are nonseverable and if any
16 of the powers vested with the general assembly pursuant to
17 chapter 536, RSMo, to review, to delay the effective date, or to
18 disapprove and annul a rule are subsequently held
19 unconstitutional, then the grant of rulemaking authority and any
20 rule proposed or adopted after August 28, 2009, shall be invalid
21 and void.

22 3. Any map designed and used to reflect legal property
23 descriptions or boundaries for use in a digital cadastral mapping
24 system shall comply with the rules promulgated under this
25 section, unless the party requesting the map specifies otherwise
26 in writing, the map was designed and in use prior to the
27 promulgation of the rules, or the parties requesting and
28 designing the map have already agreed to the terms of their

1 contract on the effective date of the rules promulgation.

2 64.170. 1. For the purpose of promoting the public safety,
3 health and general welfare, to protect life and property and to
4 prevent the construction of fire hazardous buildings, the county
5 commission in all counties of the first and second
6 classification, as provided by law, is for this purpose
7 empowered, subject to the provisions of subsections 2 and 3 of
8 this section, to adopt by order or ordinance regulations to
9 control the construction, reconstruction, alteration or repair of
10 any building or structure and any electrical wiring or electrical
11 installation, plumbing or drain laying therein, and provide for
12 the issuance of building permits and adopt regulations licensing
13 persons, firms or corporations other than federal, state or local
14 governments, public utilities and their contractors engaged in
15 the business of electrical wiring or installations and provide
16 for the inspection thereof and establish a schedule of permit,
17 license and inspection fees and appoint a building commission to
18 prepare the regulations, as herein provided.

19 2. Any county which has not adopted a building code prior
20 to August 28, 2001, pursuant to sections 64.170 to 64.200, shall
21 not have the authority to adopt a building code pursuant to such
22 sections unless the authority is approved by voters, subject to
23 the provisions of subsection 3 of this section. The ballot of
24 submission for authority pursuant to this subsection shall be in
25 substantially the following form:

26 "Shall
27 (insert name of county) have authority to create, adopt and
28 impose a county building code?"

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YES NO

3. The proposal of the authority to adopt a building code shall be voted on only by voters in the area affected by the proposed code, such that a code affecting a county shall not be voted upon by citizens of any incorporated territory.

4. For the purpose of promoting the public safety, health and general welfare, to protect life and property, and to prevent the occupancy of fire hazardous buildings, the county commission of any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants, as provided by law, is for this purpose empowered to adopt, by order or ordinance, regulations to control the minimum standards for occupancy of any residential unit intended for rent or lease, and to develop a program for licensing and inspecting the units for which the county may recover costs to administer such a program by establishing reasonable fees.

65.610. 1. Upon a majority vote of the county commission or the petition of at least ten percent of voters at the last general election of any county having heretofore adopted township organization, praying therefor, the county commission shall submit the question of the abolition of township organization to the voters of the county at a general or special election. The total vote for governor at the last general election before the filing of the petition where a governor was elected shall be used to determine the number of voters necessary to sign the petition. If the vote of the commission is taken or the petition is filed six months or more prior to a general election, the proposition

1 shall be submitted at a special election to be ordered by the
2 county commission within sixty days after the vote is taken or
3 the petition is filed; if the vote is taken or the petition is
4 filed less than six months before a general election, then the
5 proposition shall be submitted at the general election next
6 succeeding the commission's vote or the filing of the petition.
7 The election shall be conducted, the vote canvassed and the
8 result declared in the same manner as provided by law in respect
9 to elections of county officers. The clerk of the county
10 commission shall give notice that a proposition for the abolition
11 of township organization form of county government in the county
12 is to be voted upon by causing a copy of the order of the county
13 commission authorizing such election to be published at least
14 once each week for three successive weeks, the last insertion to
15 be not more than one week prior to the election, in some
16 newspaper published in the county where the election is to be
17 held, if there is a newspaper published in the county and, if
18 not, by posting printed or written handbills in at least two
19 public places in each election precinct in the county at least
20 twenty-one days prior to the date of election. The clerk of the
21 county commission shall provide the ballot which shall be printed
22 and in substantially the following form:

23 OFFICIAL BALLOT

24 (Check the one for which you wish to vote)

25 Shall township organization form of county government be
26 abolished in County?

27 YES

NO

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

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

12 67.110. 1. Each political subdivision in the state, except
13 counties and any political subdivision located at least partially
14 within any county with a charter form of government or any
15 political subdivision located at least partially within any city
16 not within a county, shall fix its ad valorem property tax rates
17 as provided in this section not later than September first for
18 entry in the tax books. Each political subdivision located, at
19 least partially, within a county with a charter form of
20 government or within a city not within a county shall fix its ad
21 valorem property tax rates as provided in this section not later
22 than October first for entry in the tax books for each calendar
23 year after December 31, 2008. Before the governing body of each
24 political subdivision of the state, except counties, as defined
25 in section 70.120, RSMo, fixes its rate of taxation, its budget
26 officer shall present to its governing body the following
27 information for each tax rate to be levied: the assessed
28 valuation by category of real, personal and other tangible

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

16 2. The governing body shall hold at least one public
17 hearing on the proposed rates of taxes at which citizens shall be
18 heard prior to their approval. The governing body shall
19 determine the time and place for such hearing. A notice stating
20 the hour, date and place of the hearing shall be published in at
21 least one newspaper qualified under the laws of the state of
22 Missouri of general circulation in the county within which all or
23 the largest portion of the political subdivision is situated, or
24 such notice shall be posted in at least three public places
25 within the political subdivision; except that, in any county of
26 the first class having a charter form of government, such notice
27 may be published in a newspaper of general circulation within the
28 political subdivision even though such newspaper is not qualified

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

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

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

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

12 67.280. 1. As used in this section, the following terms
13 mean:

14 (1) "Code", any published compilation of rules prepared by
15 various technical trade associations, federal agencies, this
16 state or any agency thereof, but shall be limited to:
17 regulations concerning the construction of buildings and
18 continued occupancy thereof; mechanical, plumbing, and electrical
19 construction; and fire prevention;

20 (2) "Community", any county, fire protection district or
21 municipality;

22 [(2)] (3) "County", any county in the state;

23 [(3)] (4) "Fire protection district", any fire protection
24 district in the state;

25 [(4)] (5) "Municipality", any incorporated city, town or
26 village[;

27 (5) "Technical code", any published compilation of rules
28 prepared by various technical trade associations, federal

1 agencies, this state or any agency thereof, but shall be limited
2 to: regulations concerning the construction of buildings and
3 continued occupancy thereof; mechanical, plumbing and electrical
4 construction; and fire prevention].

5 2. Any community, if the community otherwise has the power
6 under the law to adopt such an ordinance, may adopt or repeal an
7 ordinance which incorporates by reference the provisions of any
8 code or portions of any code, or any amendment thereof,
9 [property] properly identified as to date and source, without
10 setting forth the provisions of such code in full. At least
11 [three copies] one copy of such code, portion or amendment which
12 is incorporated or adopted by reference, shall be filed in the
13 office of the clerk of the community and there kept available for
14 public use, inspection, and examination. The filing requirements
15 herein prescribed shall not be deemed to be complied with unless
16 the required copies of such codes, portion, or amendment or
17 public record are filed with the clerk of such community for a
18 period of ninety days prior to the adoption of the ordinance
19 which incorporates such code, portion, or amendment by reference.

20 3. Any ordinance adopting a code, portion, or amendment by
21 reference shall state the penalty for violating such code,
22 portion, or amendment, or any provisions thereof separately, and
23 no part of any such penalty shall be incorporated by reference.

24 67.402. 1. The governing body of Any county the following
25 counties may enact nuisance abatement ordinances as provided in
26 this section:

27 (1) of the first classification with more than one hundred
28 thirty-five thousand four hundred but [less] fewer than one

1 hundred thirty-five thousand five hundred inhabitants[,];

2 (2) Any county of the first classification with more than
3 seventy-one thousand three hundred but [less] fewer than
4 seventy-one thousand four hundred inhabitants[, and];

5 (3) Any county of the first classification without a
6 charter form of government and with more than one hundred
7 ninety-eight thousand but [less] fewer than one hundred
8 ninety-nine thousand two hundred inhabitants;

9 (4) Any county of the first classification with more than
10 eighty-five thousand nine hundred but fewer than eighty-six
11 thousand inhabitants;

12 (5) Any county of the third classification without a
13 township form of government and with more than sixteen thousand
14 four hundred but fewer than sixteen thousand five hundred
15 inhabitants.

16 2. The governing body of any county described in subsection
17 1 of this section may enact ordinances to provide for the
18 abatement of a condition of any lot or land that has the presence
19 of rubbish and trash, lumber, bricks, tin, steel, parts of
20 derelict motorcycles, derelict cars, derelict trucks, derelict
21 construction equipment, derelict appliances, broken furniture,
22 tires, storm water runoff conditions resulting in damage to
23 buildings or infrastructure, or overgrown or noxious weeds in
24 residential subdivisions or districts which may endanger public
25 safety or which is unhealthy or unsafe and declared to be a
26 public nuisance.

27 [2.] 3. Any ordinance enacted pursuant to this section
28 shall:

1 (1) Set forth those conditions which constitute a nuisance
2 and which are detrimental to the health, safety, or welfare of
3 the residents of the county;

4 (2) Provide for duties of inspectors with regard to those
5 conditions which may be declared a nuisance, and shall provide
6 for duties of the building commissioner or designated officer or
7 officers to supervise all inspectors and to hold hearings
8 regarding such property;

9 (3) Provide for service of adequate notice of the
10 declaration of nuisance, which notice shall specify that the
11 nuisance is to be abated, listing a reasonable time for
12 commencement, and may provide that such notice be served either
13 by personal service or by certified mail, return receipt
14 requested, but if service cannot be had by either of these modes
15 of service, then service may be had by publication. The
16 ordinances shall further provide that the owner, occupant,
17 lessee, mortgagee, agent, and all other persons having an
18 interest in the property as shown by the land records of the
19 recorder of deeds of the county wherein the property is located
20 shall be made parties;

21 (4) Provide that upon failure to commence work of abating
22 the nuisance within the time specified or upon failure to proceed
23 continuously with the work without unnecessary delay, the
24 building commissioner or designated officer or officers shall
25 call and have a full and adequate hearing upon the matter before
26 the county commission, giving the affected parties at least ten
27 days' written notice of the hearing. Any party may be
28 represented by counsel, and all parties shall have an opportunity

1 to be heard. After the hearings, if evidence supports a finding
2 that the property is a nuisance or detrimental to the health,
3 safety, or welfare of the residents of the county, the county
4 commission shall issue an order making specific findings of fact,
5 based upon competent and substantial evidence, which shows the
6 property to be a nuisance and detrimental to the health, safety,
7 or welfare of the residents of the county and ordering the
8 nuisance abated. If the evidence does not support a finding that
9 the property is a nuisance or detrimental to the health, safety,
10 or welfare of the residents of the county, no order shall be
11 issued.

12 [3.] 4. Any ordinance authorized by this section may
13 provide that if the owner fails to begin abating the nuisance
14 within a specific time which shall not be longer than seven days
15 of receiving notice that the nuisance has been ordered removed,
16 the building commissioner or designated officer shall cause the
17 condition which constitutes the nuisance to be removed. If the
18 building commissioner or designated officer causes such condition
19 to be removed or abated, the cost of such removal shall be
20 certified to the county clerk or officer in charge of finance who
21 shall cause the certified cost to be included in a special tax
22 bill or added to the annual real estate tax bill, at the county
23 collector's option, for the property and the certified cost shall
24 be collected by the county collector in the same manner and
25 procedure for collecting real estate taxes. If the certified
26 cost is not paid, the tax bill shall be considered delinquent,
27 and the collection of the delinquent bill shall be governed by
28 the laws governing delinquent and back taxes. The tax bill from

1 the date of its issuance shall be deemed a personal debt against
2 the owner and shall also be a lien on the property until paid.

3 67.410. 1. Except as provided in subsection 3 of this
4 section, any ordinance enacted pursuant to section 67.400 shall:

5 (1) Set forth those conditions detrimental to the health,
6 safety or welfare of the residents of the city, town, village, or
7 county the existence of which constitutes a nuisance;

8 (2) Provide for duties of inspectors with regard to such
9 buildings or structures and shall provide for duties of the
10 building commissioner or designated officer or officers to
11 supervise all inspectors and to hold hearings regarding such
12 buildings or structures;

13 (3) Provide for service of adequate notice of the
14 declaration of nuisance, which notice shall specify that the
15 property is to be vacated, if such be the case, reconditioned or
16 removed, listing a reasonable time for commencement; and may
17 provide that such notice be served either by personal service or
18 by certified mail, return receipt requested, but if service
19 cannot be had by either of these modes of service, then service
20 may be had by publication. The ordinances shall further provide
21 that the owner, occupant, lessee, mortgagee, agent, and all other
22 persons having an interest in the building or structure as shown
23 by the land records of the recorder of deeds of the county
24 wherein the land is located shall be made parties;

25 (4) Provide that upon failure to commence work of
26 reconditioning or demolition within the time specified or upon
27 failure to proceed continuously with the work without unnecessary
28 delay, the building commissioner or designated officer or

1 officers shall call and have a full and adequate hearing upon the
2 matter, giving the affected parties at least ten days' written
3 notice of the hearing. Any party may be represented by counsel,
4 and all parties shall have an opportunity to be heard. After the
5 hearings, if the evidence supports a finding that the building or
6 structure is a nuisance or detrimental to the health, safety, or
7 welfare of the residents of the city, town, village, or county,
8 the building commissioner or designated officer or officers shall
9 issue an order making specific findings of fact, based upon
10 competent and substantial evidence, which shows the building or
11 structure to be a nuisance and detrimental to the health, safety,
12 or welfare of the residents of the city, town, village, or county
13 and ordering the building or structure to be demolished and
14 removed, or repaired. If the evidence does not support a finding
15 that the building or structure is a nuisance or detrimental to
16 the health, safety, or welfare of the residents of the city,
17 town, village, or county, no order shall be issued;

18 (5) Provide that if the building commissioner or other
19 designated officer or officers issue an order whereby the
20 building or structure is demolished, secured, or repaired, or the
21 property is cleaned up, the cost of performance shall be
22 certified to the city clerk or officer in charge of finance, who
23 shall cause [a special tax bill or assessment therefor against
24 the property to be prepared and collected by the city collector
25 or other official collecting taxes, unless] the certified cost to
26 be included in a special tax bill or added to the annual real
27 estate tax bill, at the collecting official's option, for the
28 property and the certified cost shall be collected by the city

1 collector or other official collecting taxes in the same manner
2 and procedure for collecting real estate taxes. If the certified
3 cost is not paid, the tax bill shall be considered delinquent,
4 and the collection of the delinquent bill shall be governed by
5 the laws governing delinquent and back taxes. If the building or
6 structure is demolished, secured or repaired by a contractor
7 pursuant to an order issued by the city, town, village, or county
8 and such contractor files a mechanic's lien against the property
9 where the dangerous building is located. The contractor may
10 enforce this lien as provided in sections 429.010 to 429.360,
11 RSMo. [Except as provided in subsection 3 of this section, at
12 the request of the taxpayer the tax bill may be paid in
13 installments over a period of not more than ten years.] The tax
14 bill from date of its issuance shall be deemed a personal debt
15 against the property owner and shall also be a lien on the
16 property until paid. A city not within a county or a city with a
17 population of at least four hundred thousand located in more than
18 one county, notwithstanding any charter provision to the
19 contrary, may, by ordinance, provide that upon determination by
20 the city that a public benefit will be gained the city may
21 discharge the special tax bill, including the costs of tax
22 collection, accrued interest and attorneys fees, if any.

23 2. If there are proceeds of any insurance policy based upon
24 a covered claim payment made for damage or loss to a building or
25 other structure caused by or arising out of any fire, explosion,
26 or other casualty loss, the ordinance may establish a procedure
27 for the payment of up to twenty-five percent of the insurance
28 proceeds, as set forth in this subsection. The order or

1 ordinance shall apply only to a covered claim payment which is in
2 excess of fifty percent of the face value of the policy covering
3 a building or other structure:

4 (1) The insurer shall withhold from the covered claim
5 payment up to twenty-five percent of the covered claim payment,
6 and shall pay such moneys to the city to deposit into an
7 interest-bearing account. Any named mortgagee on the insurance
8 policy shall maintain priority over any obligation under the
9 order or ordinance;

10 (2) The city or county shall release the proceeds and any
11 interest which has accrued on such proceeds received under
12 subdivision (1) of this subsection to the insured or as the terms
13 of the policy and endorsements thereto provide within thirty days
14 after receipt of such insurance moneys, unless the city or county
15 has instituted legal proceedings under the provisions of
16 subdivision (5) of subsection 1 of this section. If the city or
17 county has proceeded under the provisions of subdivision (5) of
18 subsection 1 of this section, all moneys in excess of that
19 necessary to comply with the provisions of subdivision (5) of
20 subsection 1 of this section for the removal, securing, repair
21 and cleanup of the building or structure, and the lot on which it
22 is located, less salvage value, shall be paid to the insured;

23 (3) [If there are no proceeds of any insurance policy as
24 set forth in this subsection, at the request of the taxpayer, the
25 tax bill may be paid in installments over a period of not more
26 than ten years. The tax bill from date of its issuance shall be
27 a lien on the property until paid;

28 (4)] This subsection shall apply to fire, explosion, or

1 other casualty loss claims arising on all buildings and
2 structures;

3 [(5)] (4) This subsection does not make the city or county
4 a party to any insurance contract, and the insurer is not liable
5 to any party for any amount in excess of the proceeds otherwise
6 payable under its insurance policy.

7 3. The governing body of any city not within a county and
8 the governing body of any city with a population of three hundred
9 fifty thousand or more inhabitants which is located in more than
10 one county may enact their own ordinances pursuant to section
11 67.400 and are exempt from subsections 1 and 2 of this section.

12 4. Notwithstanding the provisions of section 82.300, RSMo,
13 any city may prescribe and enforce and collect fines and
14 penalties for a breach of any ordinance enacted pursuant to
15 section 67.400 or this section and to punish the violation of
16 such ordinance by a fine or imprisonment, or by both fine and
17 imprisonment. Such fine may not exceed one thousand dollars,
18 unless the owner of the property is not also a resident of the
19 property, then such fine may not exceed two thousand dollars.

20 5. The ordinance may also provide that a city not within a
21 county or a city with a population of at least three hundred
22 fifty thousand located in more than one county may seek to
23 recover the cost of demolition prior to the occurrence of
24 demolition, as described in this subsection. The ordinance may
25 provide that if the building commissioner or other designated
26 officer or officers issue an order whereby the building or
27 structure is ordered to be demolished, secured or repaired, and
28 the owner has been given an opportunity for a hearing to contest

1 such order, then the building commissioner or other designated
2 officer or officers may solicit no less than two independent bids
3 for such demolition work. The amount of the lowest bid,
4 including offset for salvage value, if any, plus reasonable
5 anticipated costs of collection, including attorney's fees, shall
6 be certified to the city clerk or officer in charge of finance,
7 who shall cause a special tax bill to be issued against the
8 property owner to be prepared and collected by the city collector
9 or other official collecting taxes. The municipal clerk or other
10 officer in charge of finance shall discharge the special tax bill
11 upon documentation by the property owner of the completion of the
12 ordered repair or demolition work. Upon determination by the
13 municipal clerk or other officer in charge of finance that a
14 public benefit is secured prior to payment of the special tax
15 bill, the municipal clerk or other officer in charge of finance
16 may discharge the special tax bill upon the transfer of the
17 property. The payment of the special tax bill shall be held in
18 an interest-bearing account. Upon full payment of the special
19 tax bill, the building commissioner or other designated officer
20 or officers shall, within one hundred twenty days thereafter,
21 cause the ordered work to be completed, and certify the actual
22 cost thereof, including the cost of tax bill collection and
23 attorney's fees, to the city clerk or other officer in charge of
24 finance who shall, if the actual cost differs from the paid
25 amount by greater than two percent of the paid amount, refund the
26 excess payment, if any, to the payor, or if the actual amount is
27 greater, cause a special tax bill or assessment for the
28 difference against the property to be prepared and collected by

1 the city collector or other official collecting taxes. If the
2 building commissioner or other designated officer or officers
3 shall not, within one hundred twenty days after full payment,
4 cause the ordered work to be completed, then the full amount of
5 the payment, plus interest, shall be repaid to the payor. Except
6 as provided in subsection 2 of this section, at the request of
7 the taxpayer the tax bill for the difference may be paid in
8 installments over a period of not more than ten years. The tax
9 bill for the difference from the date of its issuance shall be
10 deemed a personal debt against the property owner and shall also
11 be a lien on the property until paid.

12 67.1000. 1. The governing body of any county or of any
13 city which is the county seat of any county or which now or
14 hereafter has a population of more than three thousand five
15 hundred inhabitants and which has heretofore been authorized by
16 the general assembly, or of any other city which has a population
17 of more than eighteen thousand and less than forty-five thousand
18 inhabitants located in a county of the first classification with
19 a population over two hundred thousand adjacent to a county of
20 the first classification with a population over nine hundred
21 thousand, may impose a tax on the charges for all sleeping rooms
22 paid by the transient guests of hotels or motels situated in the
23 city or county, which shall be not more than five percent per
24 occupied room per night, except that such tax shall not become
25 effective unless the governing body of the city or county submits
26 to the voters of the city or county at an election permitted
27 under section 115.123, RSMo, a proposal to authorize the
28 governing body of the city or county to impose a tax under the

1 provisions of this section and section 67.1002. The tax
2 authorized by this section and section 67.1002 shall be in
3 addition to the charge for the sleeping room and shall be in
4 addition to any and all taxes imposed by law and the proceeds of
5 such tax shall be used by the city or county solely for funding a
6 convention and visitors bureau which shall be a general
7 not-for-profit organization with whom the city or county has
8 contracted, and which is established for the purpose of promoting
9 the city or county as a convention, visitor and tourist center.
10 Such tax shall be stated separately from all other charges and
11 taxes.

12 2. In any county of the third classification without a
13 township form of government and with more than forty-one thousand
14 one hundred but fewer than forty-one thousand two hundred
15 inhabitants, "transient guests", as used in this section and
16 section 67.1002, means a person or persons who occupy a room or
17 rooms in a hotel or motel for ninety days or less during any
18 calendar quarter.

19 3. In addition to the tax authorized under subsection 1 of
20 this section to the contrary, the governing body of any home rule
21 city with more than thirty-nine thousand six hundred but fewer
22 than thirty-nine thousand seven hundred inhabitants and partially
23 located in any county of the first classification with more than
24 seventy-one thousand three hundred but fewer than seventy-one
25 thousand four hundred inhabitants may impose an additional tax on
26 the charges for all sleeping rooms paid by the transient guests
27 of hotels or motels situated in the city, which shall be not more
28 than two percent per occupied room per night, except that such

1 tax shall not become effective unless the governing body of the
2 city submits to the voters of the city at an election permitted
3 under section 115.123, RSMo, a proposal to authorize the
4 governing body of the city to impose a tax under the provisions
5 of this section and section 67.1002. The tax authorized by this
6 section and section 67.1002 shall be in addition to the charge
7 for the sleeping room and shall be in addition to any and all
8 taxes imposed by law and the proceeds of such tax shall be used
9 by the city solely for funding a convention and visitors bureau
10 which shall be a general not-for-profit organization with whom
11 the city has contracted, and which is established for the
12 purpose of promoting the city as a convention, visitor and
13 tourist center. Such tax shall be stated separately from all
14 other charges and taxes.

15 67.1177. 1. The board, by a majority vote, may submit to
16 the residents of such district a tax of not less than two percent
17 and not more than six percent on the amount of sales or charges
18 for all sleeping rooms offered to the public and paid by the
19 transient guests of hotels, motels and resorts situated within
20 the district. Upon the written request of the board to the
21 election officials of the county in which the district is
22 situated, such election officials shall submit a proposition to
23 the residents of such district at a countywide or statewide
24 primary or general election, or at a special election called for
25 that purpose. Such election officials shall give legal notice as
26 provided in chapter 115, RSMo. As used in this section, the term
27 "hotels, motels and resorts" includes any condominium offered to
28 the public which is rented to a person or entity for a period of

1 less than thirty-one days, any privately owned campground offered
2 to the public which rents space to persons or entities for a
3 period of less than thirty-one days, and also includes any rental
4 of a houseboat originating from a point within the district and
5 which is offered to the public. The term "hotels, motels and
6 resorts" shall not include any facilities operated by a
7 recognized church and its affiliates for the purpose of providing
8 religious education and recreation to the church's members. As
9 used in this section, the term "transient guest" means a person
10 who occupies a room or rooms in a hotel, motel or resort for
11 thirty-one days or less during any calendar quarter.

12 2. Such proposition shall be submitted to the voters of the
13 business district in substantially the following form at such
14 election:

15 Shall a lodging tax of percent on the
16 amount of sales or charges for all lodging paid by the transient
17 guests of hotels, motels and resorts be levied in the lake area
18 business district of the county of to
19 provide funds for the promotion of tourism in the district?

20 YES NO

21 3. In the event that a majority of the voters voting on such
22 proposition in such district approve such proposition, then such
23 tax shall be in full force and effect as of the first day of the
24 calendar quarter following the calendar quarter in which the
25 election was held. The results of an election held under this
26 section shall be certified by the election officials of the
27 county to the board not more than thirty days after the day on
28 which such election was held. The district shall be liable for

1 its share of the costs of the election pursuant to section
2 115.065, RSMo.

3 4. In the event a tax is imposed under this section, such
4 tax shall be in addition to any countywide gross receipts tax on
5 hotels, motels or resorts in effect at the time of the election
6 or imposed after the date of the election. If a tax is imposed
7 under the provisions of this section, the county may collect a
8 penalty of one percent and interest not to exceed two percent per
9 month on unpaid taxes which shall be considered delinquent thirty
10 days after the last day of each quarter.

11 5. The revenues received from the tax authorized in this
12 section shall be used by the advisory board for advertising and
13 promotion of tourism. Such advertising and promotional
14 activities shall be developed into a comprehensive marketing
15 plan, so as to meet the needs of all sizes and types of
16 businesses within the lodging industry. The board members of
17 each lodging category, as described in subsection 1 of section
18 67.1175, shall have sole authority for the expenditure of funds
19 collected from that category, and tourism-related projects that
20 may be identified as beneficial to any of the three lodging
21 categories established in subsection 1 of section 67.1175 shall
22 be eligible for funding, based on the proportionate share of
23 revenues collected from that category. This shall include, but
24 not be limited to, attending sports and travel shows, printing a
25 vacation guide, soliciting convention business, constructing or
26 purchasing convention facilities and visitor centers, and
27 securing commercial air service into the area, which may include
28 the subsidizing of airline seats. Moneys may also be expended by

1 the board to contract with other entities to assist in bringing
2 tourists to the district.

3 6. (1) On and after the effective date of any tax
4 authorized under the provisions of this section, the advisory
5 board shall enter into an agreement with the county collector of
6 the county where the district is situated for the purpose of
7 collecting the tax. The tax to be collected by the county
8 collector shall be remitted to the advisory board of the district
9 not later than thirty days following the end of any calendar
10 quarter. The county commission shall adopt rules and regulations
11 for the collection and administration of the tax. The county
12 collector shall retain on behalf of the county two percent for
13 cost of collection.

14 (2) On or after August 28, 2009, the board shall enter into
15 an agreement with the director of the department of revenue for
16 the purpose of collecting any tax authorized under this section
17 that accrues on or after August 28, 2009, or any later date
18 specified in the agreement. The director shall perform all
19 functions incident to the administration, collection,
20 enforcement, and operation of the tax. The tax shall be collected
21 and reported upon such forms and under such administrative rules
22 as may be prescribed by the director, and the director shall
23 retain not less than one percent nor more than three percent for
24 the cost of collection. Any agreement entered into under this
25 subdivision shall supersede any prior agreement entered into
26 under subdivision (1) of this subsection.

27 67.1360. The governing body of:

28 (1) A city with a population of more than seven thousand

1 and less than seven thousand five hundred;

2 (2) A county with a population of over nine thousand six
3 hundred and less than twelve thousand which has a total assessed
4 valuation of at least sixty-three million dollars, if the county
5 submits the issue to the voters of such county prior to January
6 1, 2003;

7 (3) A third class city which is the county seat of a county
8 of the third classification without a township form of government
9 with a population of at least twenty-five thousand but not more
10 than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last
12 federal decennial census, a population of more than one thousand
13 eight hundred fifty inhabitants but less than one thousand nine
14 hundred fifty inhabitants in a county of the first classification
15 with a charter form of government and having a population of
16 greater than six hundred thousand but less than nine hundred
17 thousand inhabitants;

18 (5) Any city having a population of more than three
19 thousand but less than eight thousand inhabitants in a county of
20 the fourth classification having a population of greater than
21 forty-eight thousand inhabitants;

22 (6) Any city having a population of less than two hundred
23 fifty inhabitants in a county of the fourth classification having
24 a population of greater than forty-eight thousand inhabitants;

25 (7) Any fourth class city having a population of more than
26 two thousand five hundred but less than three thousand
27 inhabitants in a county of the third classification having a
28 population of more than twenty-five thousand but less than

1 twenty-seven thousand inhabitants;

2 (8) Any third class city with a population of more than
3 three thousand two hundred but less than three thousand three
4 hundred located in a county of the third classification having a
5 population of more than thirty-five thousand but less than
6 thirty-six thousand;

7 (9) Any county of the second classification without a
8 township form of government and a population of less than thirty
9 thousand;

10 (10) Any city of the fourth class in a county of the second
11 classification without a township form of government and a
12 population of less than thirty thousand;

13 (11) Any county of the third classification with a township
14 form of government and a population of at least twenty-eight
15 thousand but not more than thirty thousand;

16 (12) Any city of the fourth class with a population of more
17 than one thousand eight hundred but less than two thousand in a
18 county of the third classification with a township form of
19 government and a population of at least twenty-eight thousand but
20 not more than thirty thousand;

21 (13) Any city of the third class with a population of more
22 than seven thousand two hundred but less than seven thousand five
23 hundred within a county of the third classification with a
24 population of more than twenty-one thousand but less than
25 twenty-three thousand;

26 (14) Any fourth class city having a population of more than
27 two thousand eight hundred but less than three thousand one
28 hundred inhabitants in a county of the third classification with

1 a township form of government having a population of more than
2 eight thousand four hundred but less than nine thousand
3 inhabitants;

4 (15) Any fourth class city with a population of more than
5 four hundred seventy but less than five hundred twenty
6 inhabitants located in a county of the third classification with
7 a population of more than fifteen thousand nine hundred but less
8 than sixteen thousand inhabitants;

9 (16) Any third class city with a population of more than
10 three thousand eight hundred but less than four thousand
11 inhabitants located in a county of the third classification with
12 a population of more than fifteen thousand nine hundred but less
13 than sixteen thousand inhabitants;

14 (17) Any fourth class city with a population of more than
15 four thousand three hundred but less than four thousand five
16 hundred inhabitants located in a county of the third
17 classification without a township form of government with a
18 population greater than sixteen thousand but less than sixteen
19 thousand two hundred inhabitants;

20 (18) Any fourth class city with a population of more than
21 two thousand four hundred but less than two thousand six hundred
22 inhabitants located in a county of the first classification
23 without a charter form of government with a population of more
24 than fifty-five thousand but less than sixty thousand
25 inhabitants;

26 (19) Any fourth class city with a population of more than
27 two thousand five hundred but less than two thousand six hundred
28 inhabitants located in a county of the third classification with

1 a population of more than nineteen thousand one hundred but less
2 than nineteen thousand two hundred inhabitants;

3 (20) Any county of the third classification without a
4 township form of government with a population greater than
5 sixteen thousand but less than sixteen thousand two hundred
6 inhabitants;

7 (21) Any county of the second classification with a
8 population of more than forty-four thousand but less than fifty
9 thousand inhabitants;

10 (22) Any third class city with a population of more than
11 nine thousand five hundred but less than nine thousand seven
12 hundred inhabitants located in a county of the first
13 classification without a charter form of government and with a
14 population of more than one hundred ninety-eight thousand but
15 less than one hundred ninety-eight thousand two hundred
16 inhabitants;

17 (23) Any city of the fourth classification with more than
18 five thousand two hundred but less than five thousand three
19 hundred inhabitants located in a county of the third
20 classification without a township form of government and with
21 more than twenty-four thousand five hundred but less than
22 twenty-four thousand six hundred inhabitants;

23 (24) Any third class city with a population of more than
24 nineteen thousand nine hundred but less than twenty thousand in a
25 county of the first classification without a charter form of
26 government and with a population of more than one hundred
27 ninety-eight thousand but less than one hundred ninety-eight
28 thousand two hundred inhabitants;

1 (25) Any city of the fourth classification with more than
2 two thousand six hundred but less than two thousand seven hundred
3 inhabitants located in any county of the third classification
4 without a township form of government and with more than fifteen
5 thousand three hundred but less than fifteen thousand four
6 hundred inhabitants;

7 (26) Any county of the third classification without a
8 township form of government and with more than fourteen thousand
9 nine hundred but less than fifteen thousand inhabitants;

10 (27) Any city of the fourth classification with more than
11 five thousand four hundred but fewer than five thousand five
12 hundred inhabitants and located in more than one county;

13 (28) Any city of the fourth classification with more than
14 six thousand three hundred but fewer than six thousand five
15 hundred inhabitants and located in more than one county through
16 the creation of a tourism district which may include, in addition
17 to the geographic area of such city, the area encompassed by the
18 portion of the school district, located within a county of the
19 first classification with more than ninety-three thousand eight
20 hundred but fewer than ninety-three thousand nine hundred
21 inhabitants, having an average daily attendance for school year
22 2005-06 between one thousand eight hundred and one thousand nine
23 hundred;

24 (29) Any city of the fourth classification with more than
25 seven thousand seven hundred but less than seven thousand eight
26 hundred inhabitants located in a county of the first
27 classification with more than ninety-three thousand eight hundred
28 but less than ninety-three thousand nine hundred inhabitants;

1 (30) Any city of the fourth classification with more than
2 two thousand nine hundred but less than three thousand
3 inhabitants located in a county of the first classification with
4 more than seventy-three thousand seven hundred but less than
5 seventy-three thousand eight hundred inhabitants;

6 (31) Any city of the third classification with more than
7 nine thousand three hundred but less than nine thousand four
8 hundred inhabitants; [or]

9 (32) Any city of the fourth classification with more than
10 three thousand eight hundred but fewer than three thousand nine
11 hundred inhabitants and located in any county of the first
12 classification with more than thirty-nine thousand seven hundred
13 but fewer than thirty-nine thousand eight hundred inhabitants;

14 (33) Any fourth class city with a population of more than
15 one thousand eight hundred but less than one thousand nine
16 hundred inhabitants located in a county of the first
17 classification with a population of more than one hundred thirty-
18 five thousand but less than one hundred thirty-six thousand
19 inhabitants; or

20 (34) Any county of the third classification without a
21 township form of government and with more than twelve thousand
22 one hundred but fewer than twelve thousand two hundred
23 inhabitants;

24 may impose a tax on the charges for all sleeping rooms paid by
25 the transient guests of hotels, motels, bed and breakfast inns
26 and campgrounds and any docking facility which rents slips to
27 recreational boats which are used by transients for sleeping,

1 which shall be at least two percent, but not more than five
2 percent per occupied room per night, except that such tax shall
3 not become effective unless the governing body of the city or
4 county submits to the voters of the city or county at a state
5 general, primary or special election, a proposal to authorize the
6 governing body of the city or county to impose a tax pursuant to
7 the provisions of this section and section 67.1362. The tax
8 authorized by this section and section 67.1362 shall be in
9 addition to any charge paid to the owner or operator and shall be
10 in addition to any and all taxes imposed by law and the proceeds
11 of such tax shall be used by the city or county solely for
12 funding the promotion of tourism. Such tax shall be stated
13 separately from all other charges and taxes.

14 67.1361. 1. The governing body of any county of the first
15 classification without a charter form of government and with more
16 than eighty-five thousand nine hundred but less than eighty-six
17 thousand inhabitants and the governing body of any home rule city
18 with more than seventy-three thousand nine hundred but less than
19 seventy-four thousand inhabitants may impose a tax on the charges
20 for all sleeping rooms paid by the transient guests of hotels,
21 motels, bed and breakfast inns and campgrounds and any docking
22 facility which rents slips to recreational boats which are used
23 by transients for sleeping, which shall be at least two percent,
24 but not more than eight percent per occupied room or slip per
25 night, except that such tax shall not become effective unless the
26 governing body of the county or city submits to the voters of the
27 county or city at a state general, primary or special election, a
28 proposal to authorize the governing body of the county or city to

1 impose a tax pursuant to this section. The tax authorized by
2 this section shall be in addition to any charge paid to the owner
3 or operator and shall be in addition to any and all taxes imposed
4 by law and the proceeds of such tax shall be used by the city or
5 county for funding the promotion of tourism and convention
6 facilities, including capital expenditures incurred in connection
7 with such tourism and convention facilities. Such tax shall be
8 stated separately from all other charges and taxes.

9 2. Any tax imposed by a county pursuant to subsection 1 of
10 this section shall apply only to unincorporated areas of such
11 county.

12 3. The question shall be submitted in substantially the
13 following form:

14 Shall the (city or county) levy a
15 tax of percent on each sleeping room or campsite
16 occupied and rented by transient guests and any docking facility
17 which rents slips to recreational boats which are used by
18 transients for sleeping in the (city or county), where
19 the proceeds of which shall be expended for promotion of tourism
20 and convention facilities?

21 YES NO

22 If a majority of the votes cast on the question by the qualified
23 voters voting thereon are in favor of the question, then the tax
24 shall become effective on the first day of the calendar quarter
25 following the calendar quarter in which the election was held.

26 If a majority of the votes cast on the question by the qualified
27 voters voting thereon are opposed to the question, then the

1 governing body for the city or county shall have no power to
2 impose the tax authorized by this section unless and until the
3 governing body of the city or county again submits the question
4 to the qualified voters of the city or county and such question
5 is approved by a majority of the qualified voters voting on the
6 question.

7 4. On and after the effective date of any tax authorized
8 under the provisions of this section, the city or county may
9 adopt one of the two following provisions for the collection and
10 administration of the tax:

11 (1) The city or county may adopt rules and regulations for
12 the internal collection of such tax by the city or county
13 officers usually responsible for collection and administration of
14 city or county taxes; or

15 (2) The city or county enter into an agreement with the
16 director of revenue of the state of Missouri for the purpose of
17 collecting the tax authorized in this section. In the event any
18 city or county enters into an agreement with the director of
19 revenue of the state of Missouri for the collection of the tax
20 authorized in this section, the director of revenue shall perform
21 all functions incident to the administration, collection,
22 enforcement and operation of such tax, and the director of
23 revenue shall collect the additional tax authorized under the
24 provisions of this section. The tax authorized under the
25 provisions of this section shall be collected and reported upon
26 such forms and under such administrative rules and regulations as
27 may be prescribed by the director of revenue, and the director of
28 revenue shall retain an amount not to exceed one percent for cost

1 of collection.

2 5. If a tax is imposed by a city or county under this
3 section, the city or county may collect a penalty of one percent
4 and interest not to exceed two percent per month on unpaid taxes
5 which shall be considered delinquent thirty days after the last
6 day of each quarter.

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

10 67.2000. 1. This section shall be known as the "Exhibition
11 Center and Recreational Facility District Act".

12 2. [Whenever not less than fifty owners of real property
13 located within] An exhibition center and recreational facility
14 district may be created under this section in the following
15 counties:

16 _____ (1) Any county of the first classification with more than
17 seventy-one thousand three hundred but less than seventy-one
18 thousand four hundred inhabitants[, or];

19 _____ (2) Any county of the first classification with more than
20 one hundred ninety-eight thousand but less than one hundred
21 ninety-nine thousand two hundred inhabitants[, or];

22 _____ (3) Any county of the first classification with more than
23 eighty-five thousand nine hundred but less than eighty-six
24 thousand inhabitants[, or];

25 _____ (4) Any county of the second classification with more than
26 fifty-two thousand six hundred but less than fifty-two thousand
27 seven hundred inhabitants[, or];

28 _____ (5) Any county of the first classification with more than

1 one hundred four thousand six hundred but less than one hundred
2 four thousand seven hundred inhabitants[, or];

3 (6) Any county of the third classification without a
4 township form of government and with more than seventeen thousand
5 nine hundred but less than eighteen thousand inhabitants[, or];

6 (7) Any county of the first classification with more than
7 thirty-seven thousand but less than thirty-seven thousand one
8 hundred inhabitants[, or];

9 (8) Any county of the third classification without a
10 township form of government and with more than twenty-three
11 thousand five hundred but less than twenty-three thousand six
12 hundred inhabitants[, or];

13 (9) Any county of the third classification without a
14 township form of government and with more than nineteen thousand
15 three hundred but less than nineteen thousand four hundred
16 inhabitants[, or];

17 (10) Any county of the first classification with more than
18 two hundred forty thousand three hundred but less than two
19 hundred forty thousand four hundred inhabitants[,];

20 (11) Any county of the third classification with a township
21 form of government and with more than eight thousand nine hundred
22 but fewer than nine thousand inhabitants;

23 (12) Any county of the third classification without a
24 township form of government and with more than eighteen thousand
25 nine hundred but fewer than nineteen thousand inhabitants;

26 (13) Any county of the third classification with a township
27 form of government and with more than eight thousand but fewer
28 than eight thousand one hundred inhabitants;

1 (14) Any county of the third classification with a township
2 form of government and with more than eleven thousand five
3 hundred but fewer than eleven thousand six hundred inhabitants.

4 3. Whenever not less than fifty owners of real property
5 located within any county listed in subsection 2 of this section
6 desire to create an exhibition center and recreational facility
7 district, the property owners shall file a petition with the
8 governing body of each county located within the boundaries of
9 the proposed district requesting the creation of the district.
10 The district boundaries may include all or part of the counties
11 described in this section. The petition shall contain the
12 following information:

13 (1) The name and residence of each petitioner and the
14 location of the real property owned by the petitioner;

15 (2) A specific description of the proposed district
16 boundaries, including a map illustrating the boundaries; and

17 (3) The name of the proposed district.

18 [3.] 4. Upon the filing of a petition pursuant to this
19 section, the governing body of any county described in this
20 section may, by resolution, approve the creation of a district.
21 Any resolution to establish such a district shall be adopted by
22 the governing body of each county located within the proposed
23 district, and shall contain the following information:

24 (1) A description of the boundaries of the proposed
25 district;

26 (2) The time and place of a hearing to be held to consider
27 establishment of the proposed district;

28 (3) The proposed sales tax rate to be voted on within the

1 proposed district; and

2 (4) The proposed uses for the revenue generated by the new
3 sales tax.

4 [4.] 5. Whenever a hearing is held as provided by this
5 section, the governing body of each county located within the
6 proposed district shall:

7 (1) Publish notice of the hearing on two separate occasions
8 in at least one newspaper of general circulation in each county
9 located within the proposed district, with the first publication
10 to occur not more than thirty days before the hearing, and the
11 second publication to occur not more than fifteen days or less
12 than ten days before the hearing;

13 (2) Hear all protests and receive evidence for or against
14 the establishment of the proposed district; and

15 (3) Rule upon all protests, which determinations shall be
16 final.

17 [5.] 6. Following the hearing, if the governing body of
18 each county located within the proposed district decides to
19 establish the proposed district, it shall adopt an order to that
20 effect; if the governing body of any county located within the
21 proposed district decides to not establish the proposed district,
22 the boundaries of the proposed district shall not include that
23 county. The order shall contain the following:

24 (1) The description of the boundaries of the district;

25 (2) A statement that an exhibition center and recreational
26 facility district has been established;

27 (3) The name of the district;

28 (4) The uses for any revenue generated by a sales tax

1 imposed pursuant to this section; and

2 (5) A declaration that the district is a political
3 subdivision of the state.

4 [6.] 7. A district established pursuant to this section
5 may, at a general, primary, or special election, submit to the
6 qualified voters within the district boundaries a sales tax of
7 one-fourth of one percent, for a period not to exceed twenty-five
8 years, on all retail sales within the district, which are subject
9 to taxation pursuant to sections 144.010 to 144.525, RSMo, to
10 fund the acquisition, construction, maintenance, operation,
11 improvement, and promotion of an exhibition center and
12 recreational facilities. The ballot of submission shall be in
13 substantially the following form:

14 Shall the (name of district) impose a sales tax
15 of one-fourth of one percent to fund the acquisition,
16 construction, maintenance, operation, improvement, and promotion
17 of an exhibition center and recreational facilities, for a period
18 of (insert number of years)?

19 YES NO

20 If you are in favor of the question, place an "X" in the box
21 opposite "YES". If you are opposed to the question, place an "X"
22 in the box opposite "NO".

23 If a majority of the votes cast in the portion of any county that
24 is part of the proposed district favor the proposal, then the
25 sales tax shall become effective in that portion of the county
26 that is part of the proposed district on the first day of the

1 first calendar quarter immediately following the election. If a
2 majority of the votes cast in the portion of a county that is a
3 part of the proposed district oppose the proposal, then that
4 portion of such county shall not impose the sales tax authorized
5 in this section until after the county governing body has
6 submitted another such sales tax proposal and the proposal is
7 approved by a majority of the qualified voters voting thereon.
8 However, if a sales tax proposal is not approved, the governing
9 body of the county shall not resubmit a proposal to the voters
10 pursuant to this section sooner than twelve months from the date
11 of the last proposal submitted pursuant to this section. If the
12 qualified voters in two or more counties that have contiguous
13 districts approve the sales tax proposal, the districts shall
14 combine to become one district.

15 [7.] 8. There is hereby created a board of trustees to
16 administer any district created and the expenditure of revenue
17 generated pursuant to this section consisting of four individuals
18 to represent each county approving the district, as provided in
19 this subsection. The governing body of each county located
20 within the district, upon approval of that county's sales tax
21 proposal, shall appoint four members to the board of trustees; at
22 least one shall be an owner of a nonlodging business located
23 within the taxing district, or their designee, at least one shall
24 be an owner of a lodging facility located within the district, or
25 their designee, and all members shall reside in the district
26 except that one nonlodging business owner, or their designee, and
27 one lodging facility owner, or their designee, may reside outside
28 the district. Each trustee shall be at least twenty-five years

1 of age and a resident of this state. Of the initial trustees
2 appointed from each county, two shall hold office for two years,
3 and two shall hold office for four years. Trustees appointed
4 after expiration of the initial terms shall be appointed to a
5 four-year term by the governing body of the county the trustee
6 represents, with the initially appointed trustee to remain in
7 office until a successor is appointed, and shall take office upon
8 being appointed. Each trustee may be reappointed. Vacancies
9 shall be filled in the same manner in which the trustee vacating
10 the office was originally appointed. The trustees shall not
11 receive compensation for their services, but may be reimbursed
12 for their actual and necessary expenses. The board shall elect a
13 chair and other officers necessary for its membership. Trustees
14 may be removed if:

15 (1) By a two-thirds vote, the board moves for the member's
16 removal and submits such motion to the governing body of the
17 county from which the trustee was appointed; and

18 (2) The governing body of the county from which the trustee
19 was appointed, by a majority vote, adopts the motion for removal.

20 [8.] 9. The board of trustees shall have the following
21 powers, authority, and privileges:

22 (1) To have and use a corporate seal;

23 (2) To sue and be sued, and be a party to suits, actions,
24 and proceedings;

25 (3) To enter into contracts, franchises, and agreements
26 with any person or entity, public or private, affecting the
27 affairs of the district, including contracts with any
28 municipality, district, or state, or the United States, and any

1 of their agencies, political subdivisions, or instrumentalities,
2 for the funding, including without limitation interest rate
3 exchange or swap agreements, planning, development, construction,
4 acquisition, maintenance, or operation of a single exhibition
5 center and recreational facilities or to assist in such activity.
6 "Recreational facilities" means locations explicitly designated
7 for public use where the primary use of the facility involves
8 participation in hobbies or athletic activities;

9 (4) To borrow money and incur indebtedness and evidence the
10 same by certificates, notes, or debentures, to issue bonds and
11 use any one or more lawful funding methods the district may
12 obtain for its purposes at such rates of interest as the district
13 may determine. Any bonds, notes, and other obligations issued or
14 delivered by the district may be secured by mortgage, pledge, or
15 deed of trust of any or all of the property and income of the
16 district. Every issue of such bonds, notes, or other obligations
17 shall be payable out of property and revenues of the district and
18 may be further secured by other property of the district, which
19 may be pledged, assigned, mortgaged, or a security interest
20 granted for such payment, without preference or priority of the
21 first bonds issued, subject to any agreement with the holders of
22 any other bonds pledging any specified property or revenues.
23 Such bonds, notes, or other obligations shall be authorized by
24 resolution of the district board, and shall bear such date or
25 dates, and shall mature at such time or times, but not in excess
26 of thirty years, as the resolution shall specify. Such bonds,
27 notes, or other obligations shall be in such denomination, bear
28 interest at such rate or rates, be in such form, either coupon or

1 registered, be issued as current interest bonds, compound
2 interest bonds, variable rate bonds, convertible bonds, or zero
3 coupon bonds, be issued in such manner, be payable in such place
4 or places, and be subject to redemption as such resolution may
5 provide, notwithstanding section 108.170, RSMo. The bonds,
6 notes, or other obligations may be sold at either public or
7 private sale, at such interest rates, and at such price or prices
8 as the district shall determine;

9 (5) To acquire, transfer, donate, lease, exchange,
10 mortgage, and encumber real and personal property in furtherance
11 of district purposes;

12 (6) To refund any bonds, notes, or other obligations of the
13 district without an election. The terms and conditions of
14 refunding obligations shall be substantially the same as those of
15 the original issue, and the board shall provide for the payment
16 of interest at not to exceed the legal rate, and the principal of
17 such refunding obligations in the same manner as is provided for
18 the payment of interest and principal of obligations refunded;

19 (7) To have the management, control, and supervision of all
20 the business and affairs of the district, and the construction,
21 installation, operation, and maintenance of district improvements
22 therein; to collect rentals, fees, and other charges in
23 connection with its services or for the use of any of its
24 facilities;

25 (8) To hire and retain agents, employees, engineers, and
26 attorneys;

27 (9) To receive and accept by bequest, gift, or donation any
28 kind of property;

1 (10) To adopt and amend bylaws and any other rules and
2 regulations not in conflict with the constitution and laws of
3 this state, necessary for the carrying on of the business,
4 objects, and affairs of the board and of the district; and

5 (11) To have and exercise all rights and powers necessary
6 or incidental to or implied from the specific powers granted by
7 this section.

8 [9.] 10. There is hereby created the "Exhibition Center and
9 Recreational Facility District Sales Tax Trust Fund", which shall
10 consist of all sales tax revenue collected pursuant to this
11 section. The director of revenue shall be custodian of the trust
12 fund, and moneys in the trust fund shall be used solely for the
13 purposes authorized in this section. Moneys in the trust fund
14 shall be considered nonstate funds pursuant to section 15,
15 article IV, Constitution of Missouri. The director of revenue
16 shall invest moneys in the trust fund in the same manner as other
17 funds are invested. Any interest and moneys earned on such
18 investments shall be credited to the trust fund. All sales taxes
19 collected by the director of revenue pursuant to this section on
20 behalf of the district, less one percent for the cost of
21 collection which shall be deposited in the state's general
22 revenue fund after payment of premiums for surety bonds as
23 provided in section 32.087, RSMo, shall be deposited in the trust
24 fund. The director of revenue shall keep accurate records of the
25 amount of moneys in the trust fund which was collected in the
26 district imposing a sales tax pursuant to this section, and the
27 records shall be open to the inspection of the officers of each
28 district and the general public. Not later than the tenth day of

1 each month, the director of revenue shall distribute all moneys
2 deposited in the trust fund during the preceding month to the
3 district. The director of revenue may authorize refunds from the
4 amounts in the trust fund and credited to the district for
5 erroneous payments and overpayments made, and may redeem
6 dishonored checks and drafts deposited to the credit of the
7 district.

8 [10.] 11. The sales tax authorized by this section is in
9 addition to all other sales taxes allowed by law. Except as
10 modified in this section, all provisions of sections 32.085 and
11 32.087, RSMo, apply to the sales tax imposed pursuant to this
12 section.

13 [11.] 12. Any sales tax imposed pursuant to this section
14 shall not extend past the initial term approved by the voters
15 unless an extension of the sales tax is submitted to and approved
16 by the qualified voters in each county in the manner provided in
17 this section. Each extension of the sales tax shall be for a
18 period not to exceed twenty years. The ballot of submission for
19 the extension shall be in substantially the following form:

20 Shall the (name of district) extend the sales tax
21 of one-fourth of one percent for a period of (insert number
22 of years) years to fund the acquisition, construction,
23 maintenance, operation, improvement, and promotion of an
24 exhibition center and recreational facilities?

25 YES NO

26 If you are in favor of the question, place an "X" in the box
27 opposite "YES". If you are opposed to the question, place an "X"

1 in the box opposite "NO".

2 If a majority of the votes cast favor the extension, then the
3 sales tax shall remain in effect at the rate and for the time
4 period approved by the voters. If a sales tax extension is not
5 approved, the district may submit another sales tax proposal as
6 authorized in this section, but the district shall not submit
7 such a proposal to the voters sooner than twelve months from the
8 date of the last extension submitted.

9 [12.] 13. Once the sales tax authorized by this section is
10 abolished or terminated by any means, all funds remaining in the
11 trust fund shall be used solely for the purposes approved in the
12 ballot question authorizing the sales tax. The sales tax shall
13 not be abolished or terminated while the district has any
14 financing or other obligations outstanding; provided that any new
15 financing, debt, or other obligation or any restructuring or
16 refinancing of an existing debt or obligation incurred more than
17 ten years after voter approval of the sales tax provided in this
18 section or more than ten years after any voter-approved extension
19 thereof shall not cause the extension of the sales tax provided
20 in this section or cause the final maturity of any financing or
21 other obligations outstanding to be extended. Any funds in the
22 trust fund which are not needed for current expenditures may be
23 invested by the district in the securities described in
24 subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo,
25 or repurchase agreements secured by such securities. If the
26 district abolishes the sales tax, the district shall notify the
27 director of revenue of the action at least ninety days before the

1 effective date of the repeal, and the director of revenue may
2 order retention in the trust fund, for a period of one year, of
3 two percent of the amount collected after receipt of such notice
4 to cover possible refunds or overpayment of the sales tax and to
5 redeem dishonored checks and drafts deposited to the credit of
6 such accounts. After one year has elapsed after the effective
7 date of abolition of the sales tax in the district, the director
8 of revenue shall remit the balance in the account to the district
9 and close the account of the district. The director of revenue
10 shall notify the district of each instance of any amount refunded
11 or any check redeemed from receipts due the district.

12 [13.] 14. In the event that the district is dissolved or
13 terminated by any means, the governing bodies of the counties in
14 the district shall appoint a person to act as trustee for the
15 district so dissolved or terminated. Before beginning the
16 discharge of duties, the trustee shall take and subscribe an oath
17 to faithfully discharge the duties of the office, and shall give
18 bond with sufficient security, approved by the governing bodies
19 of the counties, to the use of the dissolved or terminated
20 district, for the faithful discharge of duties. The trustee
21 shall have and exercise all powers necessary to liquidate the
22 district, and upon satisfaction of all remaining obligations of
23 the district, shall pay over to the county treasurer of each
24 county in the district and take receipt for all remaining moneys
25 in amounts based on the ratio the levy of each county bears to
26 the total levy for the district in the previous three years or
27 since the establishment of the district, whichever time period is
28 shorter. Upon payment to the county treasurers, the trustee

1 shall deliver to the clerk of the governing body of any county in
2 the district all books, papers, records, and deeds belonging to
3 the dissolved district.

4 67.3000. It shall be lawful for any county of the third
5 classification with a township form of government and with more
6 than eight thousand nine hundred but fewer than nine thousand
7 inhabitants to enter into a contract with any private corporation
8 or corporations, or with any corporation now or hereafter engaged
9 in pumping and delivering water at wholesale for domestic
10 consumption. It shall also be lawful for any such county to
11 acquire, own, and hold, with any private corporation in this
12 state, water mains or interests in water mains through which to
13 procure an adequate supply of water for its inhabitants.

14 71.275. Notwithstanding any other provision of law to the
15 contrary, if the governing body of any municipality finds it in
16 the public interest that a parcel of land that has not been sold
17 within the previous six months and is contiguous and compact to
18 the existing corporate limits of the municipality and located in
19 an unincorporated area of the county, which is used as a research
20 park, should be located in the municipality, such municipality
21 may annex such parcel, provided that the municipality obtains
22 written consent of all the property owners located within the
23 unincorporated area of such parcel. For purposes of this
24 section, the term "research park" shall mean an area developed by
25 a university to be used by technology-intensive and research-
26 based companies as a business location, and a parcel of land
27 shall be considered "sold" when there is a change in at least
28 fifty-one percent of the property's ownership in a transaction

1 that involves a buyer or buyers and a seller or sellers, but
2 shall not include a partial divestment of such real property or
3 any transaction in which ownership is vested in whole or in part
4 in a subsidiary, affiliate, partner, joint venturer, or other
5 entity to the owner.

6 71.285. 1. Whenever weeds or trash, in violation of an
7 ordinance, are allowed to grow or accumulate, as the case may be,
8 on any part of any lot or ground within any city, town or village
9 in this state, the owner of the ground, or in case of joint
10 tenancy, tenancy by entireties or tenancy in common, each owner
11 thereof, shall be liable. The marshal or other city official as
12 designated in such ordinance shall give a hearing after ten days'
13 notice thereof, either personally or by United States mail to the
14 owner or owners, or the owner's agents, or by posting such notice
15 on the premises; thereupon, the marshal or other designated city
16 official may declare the weeds or trash to be a nuisance and
17 order the same to be abated within five days; and in case the
18 weeds or trash are not removed within the five days, the marshal
19 or other designated city official shall have the weeds or trash
20 removed, and shall certify the costs of same to the city clerk,
21 who shall cause a special tax bill therefor against the property
22 to be prepared and to be collected by the collector, with other
23 taxes assessed against the property; and the tax bill from the
24 date of its issuance shall be a first lien on the property until
25 paid and shall be prima facie evidence of the recitals therein
26 and of its validity, and no mere clerical error or informality in
27 the same, or in the proceedings leading up to the issuance, shall
28 be a defense thereto. Each special tax bill shall be issued by

1 the city clerk and delivered to the collector on or before the
2 first day of June of each year. Such tax bills if not paid when
3 due shall bear interest at the rate of eight percent per annum.
4 Notwithstanding the time limitations of this section, any city,
5 town or village located in a county of the first classification
6 may hold the hearing provided in this section four days after
7 notice is sent or posted, and may order at the hearing that the
8 weeds or trash shall be abated within five business days after
9 the hearing and if such weeds or trash are not removed within
10 five business days after the hearing, the order shall allow the
11 city to immediately remove the weeds or trash pursuant to this
12 section. Except for lands owned by a public utility,
13 rights-of-way, and easements appurtenant or incidental to lands
14 controlled by any railroad, the department of transportation, the
15 department of natural resources or the department of
16 conservation, the provisions of this subsection shall not apply
17 to any city with a population of at least seventy thousand
18 inhabitants which is located in a county of the first
19 classification with a population of less than one hundred
20 thousand inhabitants which adjoins a county with a population of
21 less than one hundred thousand inhabitants that contains part of
22 a city with a population of three hundred fifty thousand or more
23 inhabitants, any city with a population of one hundred thousand
24 or more inhabitants which is located within a county of the first
25 classification that adjoins no other county of the first
26 classification, or any city, town or village located within a
27 county of the first classification with a charter form of
28 government with a population of nine hundred thousand or more

1 inhabitants, or any city with a population of three hundred fifty
2 thousand or more inhabitants which is located in more than one
3 county, or the City of St. Louis, where such city, town or
4 village establishes its own procedures for abatement of weeds or
5 trash, and such city may charge its costs of collecting the tax
6 bill, including attorney fees, in the event a lawsuit is required
7 to enforce a tax bill.

8 2. Except as provided in subsection 3 of this section, if
9 weeds are allowed to grow, or if trash is allowed to accumulate,
10 on the same property in violation of an ordinance more than once
11 during the same growing season in the case of weeds, or more than
12 once during a calendar year in the case of trash, in any city
13 with a population of three hundred fifty thousand or more
14 inhabitants which is located in more than one county, in the City
15 of St. Louis, in any city, town or village located in a county of
16 the first classification with a charter form of government with a
17 population of nine hundred thousand or more inhabitants, in any
18 fourth class city located in a county of the first classification
19 with a charter form of government and a population of less than
20 three hundred thousand, or in any home rule city with more than
21 one hundred thirteen thousand two hundred but less than one
22 hundred thirteen thousand three hundred inhabitants located in a
23 county with a charter form of government and with more than six
24 hundred thousand but less than seven hundred thousand
25 inhabitants, the marshal or other designated city official may
26 order that the weeds or trash be abated within five business days
27 after notice is sent to or posted on the property. In case the
28 weeds or trash are not removed within the five days, the marshal

1 or other designated city official may have the weeds or trash
2 removed and the cost of the same shall be billed in the manner
3 described in subsection 1 of this section.

4 3. If weeds are allowed to grow, or if trash is allowed to
5 accumulate, on the same property in violation of an ordinance
6 more than once during the same growing season in the case of
7 weeds, or more than once during a calendar year in the case of
8 trash, in any city with a population of three hundred fifty
9 thousand or more inhabitants which is located in more than one
10 county, in the City of St. Louis, in any city, town or village
11 located in a county of the first classification with a charter
12 form of government with a population of nine hundred thousand or
13 more inhabitants, in any fourth class city located in a county of
14 the first classification with a charter form of government and a
15 population of less than three hundred thousand, in any home rule
16 city with more than one hundred thirteen thousand two hundred but
17 less than one hundred thirteen thousand three hundred inhabitants
18 located in a county with a charter form of government and with
19 more than six hundred thousand but less than seven hundred
20 thousand inhabitants, in any third class city with a population
21 of at least ten thousand inhabitants [but less than fifteen
22 thousand inhabitants with the greater part of the population
23 located in a county of the first classification], in any city of
24 the third classification with more than sixteen thousand nine
25 hundred but less than seventeen thousand inhabitants, or in any
26 city of the third classification with more than eight thousand
27 but fewer than nine thousand inhabitants, the marshal or other
28 designated official may, without further notification, have the

1 weeds or trash removed and the cost of the same shall be billed
2 in the manner described in subsection 1 of this section. The
3 provisions of subsection 2 and this subsection do not apply to
4 lands owned by a public utility and lands, rights-of-way, and
5 easements appurtenant or incidental to lands controlled by any
6 railroad.

7 4. The provisions of this section shall not apply to any
8 city with a population of one hundred thousand or more
9 inhabitants which is located within a county of the first
10 classification that adjoins no other county of the first
11 classification where such city establishes its own procedures for
12 abatement of weeds or trash, and such city may charge its costs
13 of collecting the tax bill, including attorney fees, in the event
14 a lawsuit is required to enforce a tax bill.

15 77.110. The council shall publish a full and detailed
16 statement of the receipts and expenditures and indebtedness of
17 the city at the end of each fiscal year and six months after the
18 end of each fiscal year in a newspaper of general circulation in
19 the city. Each such statement shall be for the six-month period
20 preceding the date of the statement. In any city of the third
21 classification located in any county with a charter form of
22 government and with more than one million inhabitants, this
23 publication requirement may also be met by posting a prominent
24 link to the statement on the front page of the city web site and
25 posting the statement for a period of at least six months on the
26 web site. In addition, the city shall display a printed notice at
27 city hall where other public notices are displayed informing
28 citizens of the web site address where the financial statements

1 are posted. If no web site is available, the city may also meet
2 the requirements of this section by sending the financial
3 statement in writing or by email to residents in the city.

4 77.300. The city council may submit any question to a vote
5 as an advisory referendum to be included on the ballot for an
6 election to be conducted on a date authorized under section
7 115.123, RSMo. Such an advisory referendum, upon receiving a
8 majority of votes in such city, shall only be used by the city
9 council as a measure of public preference and shall not have the
10 force and effect of law. Such questions shall only be submitted
11 in the same manner that questions are otherwise submitted to a
12 vote under chapter 115, RSMo.

13 79.160. The board of aldermen shall semiannually each year,
14 at times to be set by the board of aldermen, make out and spread
15 upon their records a full and detailed account and statement of
16 the receipts and expenditures and indebtedness of the city for
17 the half year ending with the last day of the month immediately
18 preceding the date of such report, which account and statement
19 shall be published in some newspaper in the city. In any city of
20 the fourth classification located in any county with a charter
21 form of government and with more than one million inhabitants,
22 this publication requirement may also be met by posting a
23 prominent link to the statement on the front page of the city web
24 site and posting the statement for a period of at least six
25 months on the web site. In addition, the city shall display a
26 printed notice at city hall where other public notices are
27 displayed informing citizens of the web site address where the
28 financial statements are posted. If no web site is available,

1 the city may also meet the requirements of this section by
2 sending the financial statement in writing or by email to
3 residents in the city.

4 94.271. 1. The governing body of any city of the fourth
5 classification with more than twenty-four thousand eight hundred
6 but fewer than twenty-five thousand inhabitants may impose a tax
7 on the charges for all sleeping rooms paid by the transient
8 guests of hotels or motels situated in the city or a portion
9 thereof, which shall not be more than five percent per occupied
10 room per night, except that such tax shall not become effective
11 unless the governing body of the city submits to the voters of
12 the city at a state general or primary election a proposal to
13 authorize the governing body of the city to impose a tax under
14 this section. The tax authorized in this section shall be in
15 addition to the charge for the sleeping room and all other taxes
16 imposed by law, and the proceeds of such tax shall be used by the
17 city for the promotion of tourism. Such tax shall be stated
18 separately from all other charges and taxes.

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

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

26 YES NO

27 _____

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

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

15 94.400. 1. All cities in this state [which now have or may
16 hereafter contain a population of not less than ten thousand and
17 less than three hundred thousand inhabitants according to the
18 last preceding federal decennial census,] framing and adopting a
19 charter for its own government under the provisions of section
20 19, article VI of the constitution of this state, known as
21 "constitutional charter cities", may by city ordinance levy and
22 impose annually for municipal purposes upon all subjects and
23 objects of taxation within their corporate limits a tax which
24 shall not exceed the maximum rate of one dollar on the one
25 hundred dollars assessed valuation, and may by city ordinance
26 levy and impose annually an additional tax at a rate in excess of
27 said one dollar on the one hundred dollars assessed valuation,
28 but not to exceed forty cents on the one hundred dollars assessed

1 valuation for any one or more of the following purposes, to wit:
2 Library, hospital, public health, and museum purposes, except
3 that the rate of tax levy of one dollar on the one hundred
4 dollars assessed valuation for general municipal purposes may, in
5 addition to the aforesaid rate and purposes of increase which may
6 be voted by city ordinance, be further increased for general
7 municipal purposes for a period not to exceed four years at any
8 one time when such rate and purpose of increase are submitted to
9 a vote of the voters within such cities and two-thirds of the
10 voters voting thereon shall vote therefor, but such increase so
11 voted shall be limited to a maximum rate of taxation not to
12 exceed thirty cents on the one hundred dollars assessed
13 valuation.

14 2. The legislative body of any such cities may submit the
15 question of increasing the levy when in the opinion of such
16 legislative body the necessity therefor arises and the question
17 shall be submitted by such legislative body when petitioned
18 therefor by voters equaling in number five percent of the voters
19 of such cities voting for a mayor at the last election at which a
20 mayor was elected.

21 3. The question shall be submitted in substantially the
22 following form:

23 Shall there be a cent increase in tax levy on one
24 hundred dollars valuation for general municipal purposes for....
25 years in the city of

26 4. If such increase of levy shall be voted, then such
27 increased levy shall be effective for the number of years
28 designated, and no longer, but such cities through their

1 legislative bodies may submit any such proposal for continuing
2 such increase of levy at any time for like periods not to exceed
3 four years each.

4 5. Any city that has a levy for recreation grounds in
5 excess of two mills on August 28, 1994, may continue the levy at
6 that rate without any further action. Any levy for recreation
7 purposes which is two mills or less on August 28, 1994, shall be
8 for purposes of computing the amount permitted by law considered
9 to be under section 90.010, RSMo. Any increase in the levy for
10 recreation grounds after August 28, 1994, shall be in accordance
11 with procedures set forth in section 90.010, RSMo.

12 94.900. 1. The governing body of any city of the third
13 classification with more than ten thousand eight hundred but less
14 than ten thousand nine hundred inhabitants located at least
15 partly within a county of the first classification with more than
16 one hundred eighty-four thousand but less than one hundred
17 eighty-eight thousand inhabitants, or any city of the fourth
18 classification with more than eight thousand nine hundred but
19 fewer than nine thousand inhabitants, or any city of the fourth
20 classification with more than two thousand six hundred but fewer
21 than two thousand seven hundred inhabitants and located in any
22 county of the first classification with more than eighty-two
23 thousand but fewer than eighty-two thousand one hundred
24 inhabitants is hereby authorized to impose, by ordinance or
25 order, a sales tax in the amount of up to one-half of one percent
26 on all retail sales made in such city which are subject to
27 taxation under the provisions of sections 144.010 to 144.525,
28 RSMo, for the purpose of improving the public safety for such

1 city, including but not limited to expenditures on equipment,
2 city employee salaries and benefits, and facilities for police,
3 fire and emergency medical providers. The tax authorized by this
4 section shall be in addition to any and all other sales taxes
5 allowed by law, except that no ordinance or order imposing a
6 sales tax pursuant to the provisions of this section shall be
7 effective unless the governing body of the city submits to the
8 voters of the city, at a county or state general, primary or
9 special election, a proposal to authorize the governing body of
10 the city to impose a tax.

11 2. If the proposal submitted involves only authorization to
12 impose the tax authorized by this section, the ballot of
13 submission shall contain, but need not be limited to, the
14 following language:

15 Shall the city of
16 (city's name) impose a citywide sales tax of
17 (insert amount) for the purpose of improving the public safety of
18 the city?

19 YES NO

20 If you are in favor of the question, place an "X" in the box
21 opposite "YES". If you are opposed to the question, place an "X"
22 in the box opposite "NO".

23 If a majority of the votes cast on the proposal by the qualified
24 voters voting thereon are in favor of the proposal submitted
25 pursuant to this subsection, then the ordinance or order and any
26 amendments thereto shall be in effect on the first day of the

1 second calendar quarter after the director of revenue receives
2 notification of adoption of the local sales tax. If a proposal
3 receives less than the required majority, then the governing body
4 of the city shall have no power to impose the sales tax herein
5 authorized unless and until the governing body of the city shall
6 again have submitted another proposal to authorize the governing
7 body of the city to impose the sales tax authorized by this
8 section and such proposal is approved by the required majority of
9 the qualified voters voting thereon. However, in no event shall
10 a proposal pursuant to this section be submitted to the voters
11 sooner than twelve months from the date of the last proposal
12 pursuant to this section.

13 3. All revenue received by a city from the tax authorized
14 under the provisions of this section shall be deposited in a
15 special trust fund and shall be used solely for improving the
16 public safety for such city for so long as the tax shall remain
17 in effect.

18 4. Once the tax authorized by this section is abolished or
19 is terminated by any means, all funds remaining in the special
20 trust fund shall be used solely for improving the public safety
21 for the city. Any funds in such special trust fund which are not
22 needed for current expenditures may be invested by the governing
23 body in accordance with applicable laws relating to the
24 investment of other city funds.

25 5. All sales taxes collected by the director of the
26 department of revenue under this section on behalf of any city,
27 less one percent for cost of collection which shall be deposited
28 in the state's general revenue fund after payment of premiums for

1 surety bonds as provided in section 32.087, RSMo, shall be
2 deposited in a special trust fund, which is hereby created, to be
3 known as the "City Public Safety Sales Tax Trust Fund". The
4 moneys in the trust fund shall not be deemed to be state funds
5 and shall not be commingled with any funds of the state. The
6 provisions of section 33.080, RSMo, to the contrary
7 notwithstanding, money in this fund shall not be transferred and
8 placed to the credit of the general revenue fund. The director of
9 the department of revenue shall keep accurate records of the
10 amount of money in the trust and which was collected in each city
11 imposing a sales tax pursuant to this section, and the records
12 shall be open to the inspection of officers of the city and the
13 public. Not later than the tenth day of each month the director
14 of the department of revenue shall distribute all moneys
15 deposited in the trust fund during the preceding month to the
16 city which levied the tax; such funds shall be deposited with the
17 city treasurer of each such city, and all expenditures of funds
18 arising from the trust fund shall be by an appropriation act to
19 be enacted by the governing body of each such city. Expenditures
20 may be made from the fund for any functions authorized in the
21 ordinance or order adopted by the governing body submitting the
22 tax to the voters.

23 6. The director of the department of revenue may make
24 refunds from the amounts in the trust fund and credited to any
25 city for erroneous payments and overpayments made, and may redeem
26 dishonored checks and drafts deposited to the credit of such
27 cities. If any city abolishes the tax, the city shall notify the
28 director of the department of revenue of the action at least

1 ninety days prior to the effective date of the repeal and the
2 director of the department of revenue may order retention in the
3 trust fund, for a period of one year, of two percent of the
4 amount collected after receipt of such notice to cover possible
5 refunds or overpayment of the tax and to redeem dishonored checks
6 and drafts deposited to the credit of such accounts. After one
7 year has elapsed after the effective date of abolition of the tax
8 in such city, the director of the department of revenue shall
9 remit the balance in the account to the city and close the
10 account of that city. The director of the department of revenue
11 shall notify each city of each instance of any amount refunded or
12 any check redeemed from receipts due the city.

13 7. Except as modified in this section, all provisions of
14 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed
15 pursuant to this section.

16 94.902. 1. The governing body of any city of the third
17 classification with more than twenty-six thousand three hundred
18 but less than twenty-six thousand seven hundred inhabitants, or
19 any city of the fourth classification with more than thirty
20 thousand three hundred but fewer than thirty thousand seven
21 hundred inhabitants, or any city of the fourth classification
22 with more than twenty-four thousand eight hundred but fewer than
23 twenty-five thousand inhabitants, may impose, by order or
24 ordinance, a sales tax on all retail sales made in the city which
25 are subject to taxation under chapter 144, RSMo. The tax
26 authorized in this section may be imposed in an amount of up to
27 one-half of one percent, and shall be imposed solely for the
28 purpose of improving the public safety for such city, including

1 but not limited to expenditures on equipment, city employee
2 salaries and benefits, and facilities for police, fire and
3 emergency medical providers. The tax authorized in this section
4 shall be in addition to all other sales taxes imposed by law, and
5 shall be stated separately from all other charges and taxes. The
6 order or ordinance imposing a sales tax under this section shall
7 not become effective unless the governing body of the city
8 submits to the voters residing within the city, at a county or
9 state general, primary, or special election, a proposal to
10 authorize the governing body of the city to impose a tax under
11 this section.

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

14 Shall the city of
15 (city's name) impose a citywide sales tax at a rate of
16 (insert rate of percent) percent for the purpose of improving the
17 public safety of the city?

18 YES NO

19 If you are in favor of the question, place an "X" in the box
20 opposite "YES". If you are opposed to the question, place an "X"
21 in the box opposite "NO".

22 If a majority of the votes cast on the proposal by the qualified
23 voters voting thereon are in favor of the proposal, then the
24 ordinance or order and any amendments to the order or ordinance
25 shall become effective on the first day of the second calendar
26 quarter after the director of revenue receives notice of the

1 adoption of the sales tax. If a majority of the votes cast on
2 the proposal by the qualified voters voting thereon are opposed
3 to the proposal, then the tax shall not become effective unless
4 the proposal is resubmitted under this section to the qualified
5 voters and such proposal is approved by a majority of the
6 qualified voters voting on the proposal. However, in no event
7 shall a proposal under this section be submitted to the voters
8 sooner than twelve months from the date of the last proposal
9 under this section.

10 3. Any sales tax imposed under this section shall be
11 administered, collected, enforced, and operated as required in
12 section 32.087, RSMo. All sales taxes collected by the director
13 of the department of revenue under this section on behalf of any
14 city, less one percent for cost of collection which shall be
15 deposited in the state's general revenue fund after payment of
16 premiums for surety bonds as provided in section 32.087, RSMo,
17 shall be deposited in a special trust fund, which is hereby
18 created in the state treasury, to be known as the "City Public
19 Safety Sales Tax Trust Fund". The moneys in the trust fund shall
20 not be deemed to be state funds and shall not be commingled with
21 any funds of the state. The provisions of section 33.080, RSMo,
22 to the contrary notwithstanding, money in this fund shall not be
23 transferred and placed to the credit of the general revenue fund.
24 The director shall keep accurate records of the amount of money
25 in the trust fund and which was collected in each city imposing a
26 sales tax under this section, and the records shall be open to
27 the inspection of officers of the city and the public. Not later
28 than the tenth day of each month the director shall distribute

1 all moneys deposited in the trust fund during the preceding month
2 to the city which levied the tax. Such funds shall be deposited
3 with the city treasurer of each such city, and all expenditures
4 of funds arising from the trust fund shall be by an appropriation
5 act to be enacted by the governing body of each such city.
6 Expenditures may be made from the fund for any functions
7 authorized in the ordinance or order adopted by the governing
8 body submitting the tax to the voters. If the tax is repealed,
9 all funds remaining in the special trust fund shall continue to
10 be used solely for the designated purposes. Any funds in the
11 special trust fund which are not needed for current expenditures
12 shall be invested in the same manner as other funds are invested.
13 Any interest and moneys earned on such investments shall be
14 credited to the fund.

15 4. The director of the department of revenue may authorize
16 the state treasurer to make refunds from the amounts in the trust
17 fund and credited to any city for erroneous payments and
18 overpayments made, and may redeem dishonored checks and drafts
19 deposited to the credit of such cities. If any city abolishes
20 the tax, the city shall notify the director of the action at
21 least ninety days before the effective date of the repeal, and
22 the director may order retention in the trust fund, for a period
23 of one year, of two percent of the amount collected after receipt
24 of such notice to cover possible refunds or overpayment of the
25 tax and to redeem dishonored checks and drafts deposited to the
26 credit of such accounts. After one year has elapsed after the
27 effective date of abolition of the tax in such city, the director
28 shall remit the balance in the account to the city and close the

1 account of that city. The director shall notify each city of
2 each instance of any amount refunded or any check redeemed from
3 receipts due the city.

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

9 Shall
10 (insert the name of the city) repeal the sales tax imposed at a
11 rate of (insert rate of percent) percent for the
12 purpose of improving the public safety of the city?

13 YES NO

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

23 6. Whenever the governing body of any city that has adopted
24 the sales tax authorized in this section receives a petition,
25 signed by ten percent of the registered voters of the city voting
26 in the last gubernatorial election, calling for an election to
27 repeal the sales tax imposed under this section, the governing

1 body shall submit to the voters of the city a proposal to repeal
2 the tax. If a majority of the votes cast on the question by the
3 qualified voters voting thereon are in favor of the repeal, that
4 repeal shall become effective on December thirty-first of the
5 calendar year in which such repeal was approved. If a majority
6 of the votes cast on the question by the qualified voters voting
7 thereon are opposed to the repeal, then the tax shall remain
8 effective until the question is resubmitted under this section to
9 the qualified voters and the repeal is approved by a majority of
10 the qualified voters voting on the question.

11 7. Except as modified in this section, all provisions of
12 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed
13 under this section.

14 94.1011. 1. The governing body of any city of the third
15 classification with more than three thousand five hundred but
16 fewer than three thousand six hundred inhabitants may impose, by
17 order or ordinance, a tax on the charges for all sleeping rooms
18 paid by the transient guests of hotels or motels situated in the
19 city or a portion thereof. The tax shall be not more than three
20 percent per occupied room per night, and shall be imposed solely
21 for the purpose of funding the construction, maintenance, and
22 repair of a multipurpose conference and convention center. The
23 tax authorized in this section shall be in addition to the charge
24 for the sleeping room and all other taxes imposed by law, and
25 shall be stated separately from all other charges and taxes.

26 2. No such order or ordinance shall become effective unless
27 the governing body of the city submits to the voters of the city
28 at a state general, primary, or special election a proposal to

1 authorize the governing body of the city to impose a tax under
2 this section. If a majority of the votes cast on the question by
3 the qualified voters voting thereon are in favor of the question,
4 then the tax shall become effective on the first day of the
5 second calendar quarter following the calendar quarter in which
6 the election was held. If a majority of the votes cast on the
7 question by the qualified voters voting thereon are opposed to
8 the question, then the tax shall not become effective unless and
9 until the question is resubmitted under this section to the
10 qualified voters of the city and such question is approved by a
11 majority of the qualified voters voting on the question.

12 3. All revenue generated by the tax shall be collected by
13 the city collector of revenue, shall be deposited in a special
14 trust fund, and shall be used solely for the designated purposes.
15 If the tax is repealed, all funds remaining in the special trust
16 fund shall continue to be used solely for the designated
17 purposes. Any funds in the special trust fund that are not
18 needed for current expenditures may be invested by the governing
19 body in accordance with applicable laws relating to the
20 investment of other city funds. Any interest and moneys earned
21 on such investments shall be credited to the fund.

22 4. The governing body of any city that has adopted the tax
23 authorized in this section may submit the question of repeal of
24 the tax to the voters on any date available for elections for the
25 city. If a majority of the votes cast on the proposal are in
26 favor of the repeal, that repeal shall become effective on
27 December thirty-first of the calendar year in which such repeal
28 was approved. If a majority of the votes cast on the question by

1 the qualified voters voting thereon are opposed to the repeal,
2 then the tax authorized in this section shall remain effective
3 until the question is resubmitted under this section to the
4 qualified voters of the city, and the repeal is approved by a
5 majority of the qualified voters voting on the question.

6 5. Whenever the governing body of any city that has adopted
7 the tax authorized in this section receives a petition, signed by
8 a number of registered voters of the city equal to at least two
9 percent of the number of registered voters of the city voting in
10 the last gubernatorial election, calling for an election to
11 repeal the tax imposed under this section, the governing body
12 shall submit to the voters of the city a proposal to repeal the
13 tax. If a majority of the votes cast on the question by the
14 qualified voters voting thereon are in favor of the repeal, that
15 repeal shall become effective on December thirty-first of the
16 calendar year in which such repeal was approved. If a majority
17 of the votes cast on the question by the qualified voters voting
18 thereon are opposed to the repeal, then the tax shall remain
19 effective until the question is resubmitted under this section to
20 the qualified voters of the city and the repeal is approved by a
21 majority of the qualified voters voting on the question.

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

25 105.145. 1. The following definitions shall be applied to
26 the terms used in this section:

27 (1) "Governing body", the board, body, or persons in which
28 the powers of a political subdivision as a body corporate, or

1 otherwise, are vested;

2 (2) "Political subdivision", any agency or unit of this
3 state, except counties and school districts, which now is, or
4 hereafter shall be, authorized to levy taxes or empowered to
5 cause taxes to be levied.

6 2. The governing body of each political subdivision in the
7 state shall cause to be prepared an annual report of the
8 financial transactions of the political subdivision in such
9 summary form as the state auditor shall prescribe by rule, except
10 that the annual report of political subdivisions whose cash
11 receipts for the reporting period are ten thousand dollars or
12 less shall only be required to contain the cash balance at the
13 beginning of the reporting period, a summary of cash receipts, a
14 summary of cash disbursements and the cash balance at the end of
15 the reporting period.

16 3. Within such time following the end of the fiscal year as
17 the state auditor shall prescribe by rule, the governing body of
18 each political subdivision shall cause a copy of the annual
19 financial report to be remitted to the state auditor.

20 4. The state auditor shall immediately on receipt of each
21 financial report acknowledge the receipt of the report.

22 5. In any fiscal year no member of the governing body of
23 any political subdivision of the state shall receive any
24 compensation or payment of expenses after the end of the time
25 within which the financial statement of the political subdivision
26 is required to be filed with the state auditor and until such
27 time as the notice from the state auditor of the filing of the
28 annual financial report for the fiscal year has been received.

1 6. The state auditor shall prepare sample forms for
2 financial reports and shall mail the same to the political
3 subdivisions of the state. Failure of the auditor to supply such
4 forms shall not in any way excuse any person from the performance
5 of any duty imposed by this section.

6 7. All reports or financial statements hereinabove
7 mentioned shall be considered to be public records.

8 8. The provisions of this section apply to the board of
9 directors of every transportation development district organized
10 under sections 238.200 to 238.275, RSMo. Any transportation
11 development district that fails to timely submit a copy of the
12 annual financial statement to the state auditor shall be subject
13 to a fine not to exceed fifty dollars per day.

14 115.127. 1. Except as provided in subsection 4 of this
15 section, upon receipt of notice of a special election to fill a
16 vacancy submitted pursuant to section 115.125, the election
17 authority shall cause legal notice of the special election to be
18 published in a newspaper of general circulation in its
19 jurisdiction. The notice shall include the name of the officer
20 or agency calling the election, the date and time of the
21 election, the name of the office to be filled and the date by
22 which candidates must be selected or filed for the office.
23 Within one week prior to each special election to fill a vacancy
24 held in its jurisdiction, the election authority shall cause
25 legal notice of the election to be published in two newspapers of
26 different political faith and general circulation in the
27 jurisdiction. The legal notice shall include the date and time
28 of the election, the name of the officer or agency calling the

1 election and a sample ballot. If there is only one newspaper of
2 general circulation in the jurisdiction, the notice shall be
3 published in the newspaper within one week prior to the election.
4 If there are two or more newspapers of general circulation in the
5 jurisdiction, but no two of opposite political faith, the notice
6 shall be published in any two of the newspapers within one week
7 prior to the election.

8 2. Except as provided in subsections 1 and 4 of this
9 section and in sections 115.521, 115.549 and 115.593, the
10 election authority shall cause legal notice of each election held
11 in its jurisdiction to be published. The notice shall be
12 published in two newspapers of different political faith and
13 qualified pursuant to chapter 493, RSMo, which are published
14 within the bounds of the area holding the election. If there is
15 only one so qualified newspaper, then notice shall be published
16 in only one newspaper. If there is no newspaper published within
17 the bounds of the election area, then the notice shall be
18 published in two qualified newspapers of different political
19 faith serving the area. Notice shall be published twice, the
20 first publication occurring in the second week prior to the
21 election, and the second publication occurring within one week
22 prior to the election. Each such legal notice shall include the
23 date and time of the election, the name of the officer or agency
24 calling the election and a sample ballot; and, unless notice has
25 been given as provided by section 115.129, the second publication
26 of notice of the election shall include the location of polling
27 places. The election authority may provide any additional notice
28 of the election it deems desirable.

1 3. The election authority shall print the official ballot
2 as the same appears on the sample ballot, and no candidate's name
3 or ballot issue which appears on the sample ballot or official
4 printed ballot shall be stricken or removed from the ballot
5 except on death of a candidate or by court order.

6 4. In lieu of causing legal notice to be published in
7 accordance with any of the provisions of this chapter, the
8 election authority in jurisdictions which have less than seven
9 hundred fifty registered voters and in which no newspaper
10 qualified pursuant to chapter 493, RSMo, is published, may cause
11 legal notice to be mailed during the second week prior to the
12 election, by first class mail, to each registered voter at the
13 voter's voting address. All such legal notices shall include the
14 date and time of the election, the location of the polling place,
15 the name of the officer or agency calling the election and a
16 sample ballot.

17 5. If the opening date for filing a declaration of
18 candidacy for any office in a political subdivision or special
19 district is not required by law or charter, the opening filing
20 date shall be 8:00 a.m., the sixteenth Tuesday prior to the
21 election, except that for any home rule city with more than four
22 hundred thousand inhabitants and located in more than one county
23 and any political subdivision or special district located in such
24 city, the opening filing date shall be 8:00 a.m., the fifteenth
25 Tuesday prior to the election. If the closing date for filing a
26 declaration of candidacy for any office in a political
27 subdivision or special district is not required by law or
28 charter, the closing filing date shall be 5:00 p.m., the eleventh

1 Tuesday prior to the election. The political subdivision or
2 special district calling an election shall, before the sixteenth
3 Tuesday, or the fifteenth Tuesday for any home rule city with
4 more than four hundred thousand inhabitants and located in more
5 than one county or any political subdivision or special district
6 located in such city, prior to any election at which offices are
7 to be filled, notify the general public of the opening filing
8 date, the office or offices to be filled, the proper place for
9 filing and the closing filing date of the election. Such
10 notification may be accomplished by legal notice published in at
11 least one newspaper of general circulation in the political
12 subdivision or special district, or for any political subdivision
13 or special district located in any county with a charter form of
14 government and with more than one million inhabitants, by
15 publishing such notification on the web site of the political
16 subdivision or special district, if one exists, and printing the
17 information in the newsletter sent to the residents of the
18 political subdivision or special district, if one exists.

19 6. Except as provided for in sections 115.247 and 115.359,
20 if there is no additional cost for the printing or reprinting of
21 ballots or if the candidate agrees to pay any printing or
22 reprinting costs, a candidate who has filed for an office or who
23 has been duly nominated for an office may, at any time after the
24 certification required in section 115.125 but no later than 5:00
25 p.m. on the sixth Tuesday before the election, withdraw as a
26 candidate pursuant to a court order, which, except for good cause
27 shown by the election authority in opposition thereto, shall be
28 freely given upon application by the candidate to the circuit

1 court of the area of such candidate's residence.

2 137.073. 1. As used in this section, the following terms
3 mean:

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

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

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

27 (4) "Tax revenue", when referring to the previous year,
28 means the actual receipts from ad valorem levies on all classes

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

27 2. Whenever changes in assessed valuation are entered in
28 the assessor's books for any personal property, in the aggregate,

1 or for any subclass of real property as such subclasses are
2 established in section 4(b) of article X of the Missouri
3 Constitution and defined in section 137.016, the county clerk in
4 all counties and the assessor of St. Louis City shall notify each
5 political subdivision wholly or partially within the county or
6 St. Louis City of the change in valuation of each subclass of
7 real property, individually, and personal property, in the
8 aggregate, exclusive of new construction and improvements. All
9 political subdivisions shall immediately revise the applicable
10 rates of levy for each purpose for each subclass of real
11 property, individually, and personal property, in the aggregate,
12 for which taxes are levied to the extent necessary to produce
13 from all taxable property, exclusive of new construction and
14 improvements, substantially the same amount of tax revenue as was
15 produced in the previous year for each subclass of real property,
16 individually, and personal property, in the aggregate, except
17 that the rate may not exceed the greater of the rate in effect in
18 the 1984 tax year or the most recent voter-approved rate. For
19 the 2009 tax year, any political subdivision may levy a rate
20 sufficient to generate substantially the same amount of tax
21 revenue as was produced in the 2007 tax year from all taxable
22 property, exclusive of any new construction or improvements
23 attributable to tax years 2008 and 2009, except that such rate
24 shall not exceed the greater of the rate in effect for the 1984
25 tax year or the most recent voter approved tax rate. Such tax
26 revenue shall not include any receipts from ad valorem levies on
27 any real property which was assessed by the assessor of a county
28 or city in such previous year but is assessed by the assessor of

1 a county or city in the current year in a different subclass of
2 real property. Where the taxing authority is a school district
3 for the purposes of revising the applicable rates of levy for
4 each subclass of real property, the tax revenues from
5 state-assessed railroad and utility property shall be apportioned
6 and attributed to each subclass of real property based on the
7 percentage of the total assessed valuation of the county that
8 each subclass of real property represents in the current taxable
9 year. As provided in section 22 of article X of the
10 constitution, a political subdivision may also revise each levy
11 to allow for inflationary assessment growth occurring within the
12 political subdivision. The inflationary growth factor for any
13 such subclass of real property or personal property shall be
14 limited to the actual assessment growth in such subclass or
15 class, exclusive of new construction and improvements, and
16 exclusive of the assessed value on any real property which was
17 assessed by the assessor of a county or city in the current year
18 in a different subclass of real property, but not to exceed the
19 consumer price index or five percent, whichever is lower. Should
20 the tax revenue of a political subdivision from the various tax
21 rates determined in this subsection be different than the tax
22 revenue that would have been determined from a single tax rate as
23 calculated pursuant to the method of calculation in this
24 subsection prior to January 1, 2003, then the political
25 subdivision shall revise the tax rates of those subclasses of
26 real property, individually, and/or personal property, in the
27 aggregate, in which there is a tax rate reduction, pursuant to
28 the provisions of this subsection. Such revision shall yield an

1 amount equal to such difference and shall be apportioned among
2 such subclasses of real property, individually, and/or personal
3 property, in the aggregate, based on the relative assessed
4 valuation of the class or subclasses of property experiencing a
5 tax rate reduction. Such revision in the tax rates of each class
6 or subclass shall be made by computing the percentage of current
7 year adjusted assessed valuation of each class or subclass with a
8 tax rate reduction to the total current year adjusted assessed
9 valuation of the class or subclasses with a tax rate reduction,
10 multiplying the resulting percentages by the revenue difference
11 between the single rate calculation and the calculations pursuant
12 to this subsection and dividing by the respective adjusted
13 current year assessed valuation of each class or subclass to
14 determine the adjustment to the rate to be levied upon each class
15 or subclass of property. The adjustment computed herein shall be
16 multiplied by one hundred, rounded to four decimals in the manner
17 provided in this subsection, and added to the initial rate
18 computed for each class or subclass of property. Notwithstanding
19 any provision of this subsection to the contrary, no revision to
20 the rate of levy for personal property shall cause such levy to
21 increase over the levy for personal property from the prior year.

22 3. (1) Where the taxing authority is a school district, it
23 shall be required to revise the rates of levy to the extent
24 necessary to produce from all taxable property, including
25 state-assessed railroad and utility property, which shall be
26 separately estimated in addition to other data required in
27 complying with section 164.011, RSMo, substantially the amount of
28 tax revenue permitted in this section. In the year following tax

1 rate reduction, the tax rate ceiling may be adjusted to offset
2 such district's reduction in the apportionment of state school
3 moneys due to its reduced tax rate. However, in the event any
4 school district, in calculating a tax rate ceiling pursuant to
5 this section, requiring the estimating of effects of
6 state-assessed railroad and utility valuation or loss of state
7 aid, discovers that the estimates used result in receipt of
8 excess revenues, which would have required a lower rate if the
9 actual information had been known, the school district shall
10 reduce the tax rate ceiling in the following year to compensate
11 for the excess receipts, and the recalculated rate shall become
12 the tax rate ceiling for purposes of this section.

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

19 (a) Such political subdivision may revise the tax rate
20 ceiling for each purpose it levies taxes to compensate for the
21 reduction in assessed value occurring after the political
22 subdivision calculated the tax rate ceiling for the particular
23 subclass of real property or for personal property, in the
24 aggregate, in a prior year. Such revision by the political
25 subdivision shall be made at the time of the next calculation of
26 the tax rate for the particular subclass of real property or for
27 personal property, in the aggregate, after the reduction in
28 assessed valuation has been determined and shall be calculated in

1 a manner that results in the revised tax rate ceiling being the
2 same as it would have been had the corrected or finalized
3 assessment been available at the time of the prior calculation;

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

12 4. (1) In order to implement the provisions of this
13 section and section 22 of article X of the Constitution of
14 Missouri, the term "improvements" shall apply to both real and
15 personal property. In order to determine the value of new
16 construction and improvements, each county assessor shall
17 maintain a record of real property valuations in such a manner as
18 to identify each year the increase in valuation for each
19 political subdivision in the county as a result of new
20 construction and improvements. The value of new construction and
21 improvements shall include the additional assessed value of all
22 improvements or additions to real property which were begun after
23 and were not part of the prior year's assessment, except that the
24 additional assessed value of all improvements or additions to
25 real property which had been totally or partially exempt from ad
26 valorem taxes pursuant to sections 99.800 to 99.865, RSMo,
27 sections 135.200 to 135.255, RSMo, and section 353.110, RSMo,
28 shall be included in the value of new construction and

1 improvements when the property becomes totally or partially
2 subject to assessment and payment of all ad valorem taxes. The
3 aggregate increase in valuation of personal property for the
4 current year over that of the previous year is the equivalent of
5 the new construction and improvements factor for personal
6 property. Notwithstanding any opt-out implemented pursuant to
7 subsection 15 of section 137.115, the assessor shall certify the
8 amount of new construction and improvements and the amount of
9 assessed value on any real property which was assessed by the
10 assessor of a county or city in such previous year but is
11 assessed by the assessor of a county or city in the current year
12 in a different subclass of real property separately for each of
13 the three subclasses of real property for each political
14 subdivision to the county clerk in order that political
15 subdivisions shall have this information for the purpose of
16 calculating tax rates pursuant to this section and section 22,
17 article X, Constitution of Missouri. In addition, the state tax
18 commission shall certify each year to each county clerk the
19 increase in the general price level as measured by the Consumer
20 Price Index for All Urban Consumers for the United States, or its
21 successor publications, as defined and officially reported by the
22 United States Department of Labor, or its successor agency. The
23 state tax commission shall certify the increase in such index on
24 the latest twelve-month basis available on February first of each
25 year over the immediately preceding prior twelve-month period in
26 order that political subdivisions shall have this information
27 available in setting their tax rates according to law and section
28 22 of article X of the Constitution of Missouri. For purposes of

1 implementing the provisions of this section and section 22 of
2 article X of the Missouri Constitution, the term "property" means
3 all taxable property, including state-assessed property.

4 (2) Each political subdivision required to revise rates of
5 levy pursuant to this section or section 22 of article X of the
6 Constitution of Missouri shall calculate each tax rate it is
7 authorized to levy and, in establishing each tax rate, shall
8 consider each provision for tax rate revision provided in this
9 section and section 22 of article X of the Constitution of
10 Missouri, separately and without regard to annual tax rate
11 reductions provided in section 67.505, RSMo, and section 164.013,
12 RSMo. Each political subdivision shall set each tax rate it is
13 authorized to levy using the calculation that produces the lowest
14 tax rate ceiling. It is further the intent of the general
15 assembly, pursuant to the authority of section 10(c) of article X
16 of the Constitution of Missouri, that the provisions of such
17 section be applicable to tax rate revisions mandated pursuant to
18 section 22 of article X of the Constitution of Missouri as to
19 reestablishing tax rates as revised in subsequent years,
20 enforcement provisions, and other provisions not in conflict with
21 section 22 of article X of the Constitution of Missouri. Annual
22 tax rate reductions provided in section 67.505, RSMo, and section
23 164.013, RSMo, shall be applied to the tax rate as established
24 pursuant to this section and section 22 of article X of the
25 Constitution of Missouri, unless otherwise provided by law.

26 5. (1) In all political subdivisions, the tax rate ceiling
27 established pursuant to this section shall not be increased
28 unless approved by a vote of the people. Approval of the higher

1 tax rate shall be by at least a majority of votes cast. When a
2 proposed higher tax rate requires approval by more than a simple
3 majority pursuant to any provision of law or the constitution,
4 the tax rate increase must receive approval by at least the
5 majority required.

6 (2) When voters approve an increase in the tax rate, the
7 amount of the increase shall be added to the tax rate ceiling as
8 calculated pursuant to this section to the extent the total rate
9 does not exceed any maximum rate prescribed by law. If a ballot
10 question presents a stated tax rate for approval rather than
11 describing the amount of increase in the question, the stated tax
12 rate approved shall be adjusted as provided in this section and,
13 so adjusted, shall be the current tax rate ceiling. The
14 increased tax rate ceiling as approved shall be adjusted such
15 that when applied to the current total assessed valuation of the
16 political subdivision, excluding new construction and
17 improvements since the date of the election approving such
18 increase, the revenue derived from the adjusted tax rate ceiling
19 is equal to the sum of: the amount of revenue which would have
20 been derived by applying the voter-approved increased tax rate
21 ceiling to total assessed valuation of the political subdivision,
22 as most recently certified by the city or county clerk on or
23 before the date of the election in which such increase is
24 approved, increased by the percentage increase in the consumer
25 price index, as provided by law. Such adjusted tax rate ceiling
26 may be applied to the total assessed valuation of the political
27 subdivision at the setting of the next tax rate. If a ballot
28 question presents a phased-in tax rate increase, upon voter

1 approval, each tax rate increase shall be adjusted in the manner
2 prescribed in this section to yield the sum of: the amount of
3 revenue that would be derived by applying such voter-approved
4 increased rate to the total assessed valuation, as most recently
5 certified by the city or county clerk on or before the date of
6 the election in which such increase was approved, increased by
7 the percentage increase in the consumer price index, as provided
8 by law, from the date of the election to the time of such
9 increase and, so adjusted, shall be the current tax rate ceiling.

10 (3) The governing body of any political subdivision may
11 levy a tax rate lower than its tax rate ceiling and may, in a
12 nonreassessment year, increase that lowered tax rate to a level
13 not exceeding the tax rate ceiling without voter approval in the
14 manner provided under subdivision (4) of this subsection.

15 Nothing in this section shall be construed as prohibiting a
16 political subdivision from voluntarily levying a tax rate lower
17 than that which is required under the provisions of this section
18 or from seeking voter approval of a reduction to such political
19 subdivision's tax rate ceiling.

20 (4) In a year of general reassessment, a governing body
21 whose tax rate is lower than its tax rate ceiling shall revise
22 its tax rate pursuant to the provisions of subsection 4 of this
23 section as if its tax rate was at the tax rate ceiling. In a
24 year following general reassessment, if such governing body
25 intends to increase its tax rate, the governing body shall
26 conduct a public hearing, and in a public meeting it shall adopt
27 an ordinance, resolution, or policy statement justifying its
28 action prior to setting and certifying its tax rate. The

1 provisions of this subdivision shall not apply to any political
2 subdivision which levies a tax rate lower than its tax rate
3 ceiling solely due to a reduction required by law resulting from
4 sales tax collections. The provisions of this subdivision shall
5 not apply to any political subdivision which has received voter
6 approval for an increase to its tax rate ceiling subsequent to
7 setting its most recent tax rate.

8 6. (1) For the purposes of calculating state aid for
9 public schools pursuant to section 163.031, RSMo, each taxing
10 authority which is a school district shall determine its proposed
11 tax rate as a blended rate of the classes or subclasses of
12 property. Such blended rate shall be calculated by first
13 determining the total tax revenue of the property within the
14 jurisdiction of the taxing authority, which amount shall be equal
15 to the sum of the products of multiplying the assessed valuation
16 of each class and subclass of property by the corresponding tax
17 rate for such class or subclass, then dividing the total tax
18 revenue by the total assessed valuation of the same jurisdiction,
19 and then multiplying the resulting quotient by a factor of one
20 hundred. Where the taxing authority is a school district, such
21 blended rate shall also be used by such school district for
22 calculating revenue from state-assessed railroad and utility
23 property as defined in chapter 151, RSMo, and for apportioning
24 the tax rate by purpose.

25 (2) Each taxing authority proposing to levy a tax rate in
26 any year shall notify the clerk of the county commission in the
27 county or counties where the tax rate applies of its tax rate
28 ceiling and its proposed tax rate. Each taxing authority shall

1 express its proposed tax rate in a fraction equal to the nearest
2 one-tenth of a cent, unless its proposed tax rate is in excess of
3 one dollar, then one/one-hundredth of a cent. If a taxing
4 authority shall round to one/one-hundredth of a cent, it shall
5 round up a fraction greater than or equal to five/one-thousandth
6 of one cent to the next higher one/one-hundredth of a cent; if a
7 taxing authority shall round to one-tenth of a cent, it shall
8 round up a fraction greater than or equal to five/one-hundredths
9 of a cent to the next higher one-tenth of a cent. Any taxing
10 authority levying a property tax rate shall provide data, in such
11 form as shall be prescribed by the state auditor by rule,
12 substantiating such tax rate complies with Missouri law. All
13 forms for the calculation of rates pursuant to this section shall
14 be promulgated as a rule and shall not be incorporated by
15 reference. The state auditor shall promulgate rules for any and
16 all forms for the calculation of rates pursuant to this section
17 which do not currently exist in rule form or that have been
18 incorporated by reference. In addition, each taxing authority
19 proposing to levy a tax rate for debt service shall provide data,
20 in such form as shall be prescribed by the state auditor by rule,
21 substantiating the tax rate for debt service complies with
22 Missouri law. A tax rate proposed for annual debt service
23 requirements will be prima facie valid if, after making the
24 payment for which the tax was levied, bonds remain outstanding
25 and the debt fund reserves do not exceed the following year's
26 payments. The county clerk shall keep on file and available for
27 public inspection all such information for a period of three
28 years. The clerk shall, within three days of receipt, forward a

1 copy of the notice of a taxing authority's tax rate ceiling and
2 proposed tax rate and any substantiating data to the state
3 auditor. The state auditor shall, within fifteen days of the
4 date of receipt, examine such information and return to the
5 county clerk his or her findings as to compliance of the tax rate
6 ceiling with this section and as to compliance of any proposed
7 tax rate for debt service with Missouri law. If the state
8 auditor believes that a taxing authority's proposed tax rate does
9 not comply with Missouri law, then the state auditor's findings
10 shall include a recalculated tax rate, and the state auditor may
11 request a taxing authority to submit documentation supporting
12 such taxing authority's proposed tax rate. The county clerk
13 shall immediately forward a copy of the auditor's findings to the
14 taxing authority and shall file a copy of the findings with the
15 information received from the taxing authority. The taxing
16 authority shall have fifteen days from the date of receipt from
17 the county clerk of the state auditor's findings and any request
18 for supporting documentation to accept or reject in writing the
19 rate change certified by the state auditor and to submit all
20 requested information to the state auditor. A copy of the taxing
21 authority's acceptance or rejection and any information submitted
22 to the state auditor shall also be mailed to the county clerk.
23 If a taxing authority rejects a rate change certified by the
24 state auditor and the state auditor does not receive supporting
25 information which justifies the taxing authority's original or
26 any subsequent proposed tax rate, then the state auditor shall
27 refer the perceived violations of such taxing authority to the
28 attorney general's office and the attorney general is authorized

1 to obtain injunctive relief to prevent the taxing authority from
2 levying a violative tax rate.

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

6 8. Whenever a taxpayer has cause to believe that a taxing
7 authority has not complied with the provisions of this section,
8 the taxpayer may make a formal complaint with the prosecuting
9 attorney of the county. Where the prosecuting attorney fails to
10 bring an action within ten days of the filing of the complaint,
11 the taxpayer may bring a civil action pursuant to this section
12 and institute an action as representative of a class of all
13 taxpayers within a taxing authority if the class is so numerous
14 that joinder of all members is impracticable, if there are
15 questions of law or fact common to the class, if the claims or
16 defenses of the representative parties are typical of the claims
17 or defenses of the class, and if the representative parties will
18 fairly and adequately protect the interests of the class. In any
19 class action maintained pursuant to this section, the court may
20 direct to the members of the class a notice to be published at
21 least once each week for four consecutive weeks in a newspaper of
22 general circulation published in the county where the civil
23 action is commenced and in other counties within the jurisdiction
24 of a taxing authority. The notice shall advise each member that
25 the court will exclude him or her from the class if he or she so
26 requests by a specified date, that the judgment, whether
27 favorable or not, will include all members who do not request
28 exclusion, and that any member who does not request exclusion

1 may, if he or she desires, enter an appearance. In any class
2 action brought pursuant to this section, the court, in addition
3 to the relief requested, shall assess against the taxing
4 authority found to be in violation of this section the reasonable
5 costs of bringing the action, including reasonable attorney's
6 fees, provided no attorney's fees shall be awarded any attorney
7 or association of attorneys who receive public funds from any
8 source for their services. Any action brought pursuant to this
9 section shall be set for hearing as soon as practicable after the
10 cause is at issue.

11 9. If in any action, including a class action, the court
12 issues an order requiring a taxing authority to revise the tax
13 rates as provided in this section or enjoins a taxing authority
14 from the collection of a tax because of its failure to revise the
15 rate of levy as provided in this section, any taxpayer paying his
16 or her taxes when an improper rate is applied has erroneously
17 paid his or her taxes in part, whether or not the taxes are paid
18 under protest as provided in section 139.031, RSMo, or otherwise
19 contested. The part of the taxes paid erroneously is the
20 difference in the amount produced by the original levy and the
21 amount produced by the revised levy. The township or county
22 collector of taxes or the collector of taxes in any city shall
23 refund the amount of the tax erroneously paid. The taxing
24 authority refusing to revise the rate of levy as provided in this
25 section shall make available to the collector all funds necessary
26 to make refunds pursuant to this subsection. No taxpayer shall
27 receive any interest on any money erroneously paid by him or her
28 pursuant to this subsection. Effective in the 1994 tax year,

1 nothing in this section shall be construed to require a taxing
2 authority to refund any tax erroneously paid prior to or during
3 the third tax year preceding the current tax year.

4 10. Any rule or portion of a rule, as that term is defined
5 in section 536.010, RSMo, that is created under the authority
6 delegated in this section shall become effective only if it
7 complies with and is subject to all of the provisions of chapter
8 536, RSMo, and, if applicable, section 536.028, RSMo. This
9 section and chapter 536, RSMo, are nonseverable and if any of the
10 powers vested with the general assembly pursuant to chapter 536,
11 RSMo, to review, to delay the effective date, or to disapprove
12 and annul a rule are subsequently held unconstitutional, then the
13 grant of rulemaking authority and any rule proposed or adopted
14 after August 28, 2004, shall be invalid and void.

15 11. Any political subdivision that levies a tax rate
16 greater than the most recent voter-approved tax rate shall
17 provide notice of such fact in a newspaper of general circulation
18 within such political subdivision:

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

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

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

24 12. For all tax years beginning on or after January 1,
25 2010, the county collector shall include in each taxpayer's tax
26 bill the current tax rate and the most recent voter-approved tax
27 rate for each purpose for each political subdivision located at
28 least partially within the county levying a tax on property.

1 137.1040. 1. In addition to other levies authorized by
2 law, the county commission in counties not adopting an
3 alternative form of government and the proper administrative body
4 in counties adopting an alternative form of government, or the
5 governing body of any city, town, or village, in their discretion
6 may levy an additional tax, not to exceed one quarter of one cent
7 on each one hundred dollars assessed valuation, on all taxable
8 real property located within such city, town, village, or county,
9 all of such tax to be collected and allocated to the city, town,
10 village, or county treasury, where it shall be known and
11 designated as the "Cemetery Maintenance Trust Fund" to be used
12 for the upkeep and maintenance of cemeteries located within such
13 city, town, village, or county.

14 2. To the extent necessary to comply with article X,
15 section 22(a) of the Missouri Constitution, for any city, town,
16 village, or county with a tax levy at or above the limitations
17 provided under article X, section 11(b), no ordinance adopted
18 under this section shall become effective unless the county
19 commission or proper administrative body of the county, or
20 governing body of the city, town, or village submits to the
21 voters of the city, town, village, or county at a state general,
22 primary, or special election a proposal to authorize the
23 imposition of a tax under this section. The tax authorized under
24 this section shall be levied and collected in the same manner as
25 other real property taxes are levied and collected within the
26 city, town, village, or county. Such tax shall be in addition to
27 all other taxes imposed on real property, and shall be stated
28 separately from all other charges and taxes. Such tax shall not

1 become effective unless the county commission or proper
2 administrative body of the county or governing body of the city,
3 town, or village, by order or ordinance, submits to the voters of
4 the county a proposal to authorize the city, town, village, or
5 county to impose a tax under this section on any day available
6 for such city, town, village, or county to hold elections or at a
7 special election called for that purpose.

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

10 "Shall (insert the name of the city, town, village,
11 or county) impose a tax on all real property situated in
12 (name of the city, town, village, or county) at a rate of one
13 quarter of one cent per one hundred dollars assessed valuation
14 percent for the sole purpose of providing funds for the
15 maintenance, upkeep, and preservation of city, town, village, or
16 county cemeteries?"

17 YES NO

18 If a majority of the votes cast on the question by the qualified
19 voters voting thereon are in favor of the question, then the tax
20 shall become effective on the first day of the second calendar
21 quarter immediately following notification to the city, town,
22 village, or county collector. If a majority of the votes cast on
23 the question by the qualified voters voting thereon are opposed
24 to the question, then the tax shall not become effective unless
25 and until the question is resubmitted under this section to the
26 qualified voters and such question is approved by a majority of
27 the qualified voters voting on the question.

1 4. The tax imposed under this section shall be known as the
2 "Cemetery Maintenance Tax". Each city, town, village, or county
3 imposing a tax under this section shall establish separate trust
4 funds to be known as the "Cemetery Maintenance Trust Fund". The
5 city, town, village, or county treasurer shall deposit the
6 revenue derived from the tax imposed under this section for
7 cemetery purposes in the city, town, village, or county cemetery
8 maintenance trust fund. The proceeds of such tax shall be
9 appropriated by the county commission or appropriate
10 administrative body, or the governing body of the city, town, or
11 village exclusively for the maintenance, upkeep, and preservation
12 of cemeteries located within the county.

13 5. All applicable provisions in this chapter relating to
14 property tax shall apply to the collection of any tax imposed
15 under this section.

16 138.431. 1. To hear and decide appeals pursuant to section
17 138.430, the commission shall appoint one or more hearing
18 officers. The hearing officers shall be subject to supervision
19 by the commission. No person shall participate on behalf of the
20 commission in any case in which such person is an interested
21 party.

22 2. The commission may assign such appeals as it deems fit
23 to a hearing officer for disposition.

24 (1) In any county with a charter form of government and
25 with more than two hundred fifty thousand but fewer than three
26 hundred fifty thousand inhabitants, the assignment shall be
27 deemed made when the scheduling order is first issued by the
28 commission and signed by the hearing officer assigned, unless

1 another hearing officer is assigned to the case for disposition
2 by other language in said order.

3 (2) In any county with a charter form of government and
4 with more than two hundred fifty thousand but fewer than three
5 hundred fifty thousand inhabitants, a change of hearing officer,
6 or a reservation of the appeal for disposition as described in
7 subsection 3 of this section, shall be ordered by the commission
8 in any appeal upon the timely filing of a written application by
9 a party to disqualify the hearing officer assigned. The
10 application shall be filed within thirty days from the assignment
11 of any appeal to a hearing officer and need not allege or prove
12 any cause for such change and need not be verified. No more than
13 one change of hearing officer shall be allowed for each party in
14 any appeal.

15 3. The commission may, in its discretion, reserve such
16 appeals as it deems fit to be heard and decided by the full
17 commission, a quorum thereof, or any commissioner, subject to the
18 provisions of section 138.240, and, in such case, the decision
19 shall be final, subject to judicial review in the manner provided
20 in subsection 4 of section 138.470.

21 [3.] 4. The manner in which appeals shall be presented and
22 the conduct of hearings shall be made in accordance with rules
23 prescribed by the commission for determining the rights of the
24 parties; provided that, the commission, with the consent of all
25 the parties, may refer an appeal to mediation. The commission
26 shall promulgate regulations for mediation pursuant to this
27 section. No regulation or portion of a regulation promulgated
28 pursuant to the authority of this section shall become effective

1 unless it has been promulgated pursuant to the provisions of
2 chapter 536, RSMo. There shall be no presumption that the
3 assessor's valuation is correct. A full and complete record
4 shall be kept of all proceedings. All testimony at any hearing
5 shall be recorded but need not be transcribed unless the matter
6 is further appealed.

7 [4.] 5. Unless an appeal is voluntarily dismissed, a
8 hearing officer, after affording the parties reasonable
9 opportunity for fair hearing, shall issue a decision and order
10 affirming, modifying, or reversing the determination of the board
11 of equalization, and correcting any assessment which is unlawful,
12 unfair, improper, arbitrary, or capricious. The commission may,
13 prior to the decision being rendered, transfer to another hearing
14 officer the proceedings on an appeal determination before a
15 hearing officer. The complainant, respondent-assessor, or other
16 party shall be duly notified of a hearing officer's decision and
17 order, together with findings of fact and conclusions of law.
18 Appeals from decisions of hearing officers shall be made pursuant
19 to section 138.432.

20 [5.] 6. All decisions issued pursuant to this section or
21 section 138.432 by the commission or any of its duly assigned
22 hearing officers shall be issued no later than sixty days after
23 the hearing on the matter to be decided is held or the date on
24 which the last party involved in such matter files his or her
25 brief, whichever event later occurs.

26 139.031. 1. Any taxpayer may protest all or any part of
27 any current taxes assessed against the taxpayer, except taxes
28 collected by the director of revenue of Missouri. Any such

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

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

16 3.] Upon receiving payment of current taxes under protest
17 pursuant to subsection 1 of this section or upon receiving from
18 the state tax commission or the circuit court notice of an appeal
19 from the state tax commission or the circuit court pursuant to
20 section 138.430, RSMo, the collector shall disburse to the proper
21 official all portions of taxes not protested or not disputed by
22 the taxpayer and shall impound in a separate fund all portions of
23 such taxes which are protested or in dispute. Every taxpayer
24 protesting the payment of current taxes under subsection 1 [or 2]
25 of this section shall, within ninety days after filing his
26 protest, commence an action against the collector by filing a
27 petition for the recovery of the amount protested in the circuit
28 court of the county in which the collector maintains his office.

1 If any taxpayer so protesting his taxes under subsection 1 [or 2]
2 of this section shall fail to commence an action in the circuit
3 court for the recovery of the taxes protested within the time
4 prescribed in this subsection, such protest shall become null and
5 void and of no effect, and the collector shall then disburse to
6 the proper official the taxes impounded, and any interest earned
7 thereon, as provided above in this subsection.

8 [4.] 3. No action against the collector shall be commenced
9 by any taxpayer who has, effective for the current tax year,
10 filed with the state tax commission or the circuit court a timely
11 and proper appeal of the assessment of the taxpayer's property.
12 The portion of taxes in dispute from an appeal of an assessment
13 shall be impounded in a separate fund and the commission in its
14 decision and order issued pursuant to chapter 138, RSMo, or the
15 circuit court in its judgment may order all or any part of such
16 taxes refunded to the taxpayer, or may authorize the collector to
17 release and disburse all or any part of such taxes.

18 [5.] 4. Trial of the action for recovery of taxes protested
19 under subsection 1 [or 2] of this section in the circuit court
20 shall be in the manner prescribed for nonjury civil proceedings,
21 and, after determination of the issues, the court shall make such
22 orders as may be just and equitable to refund to the taxpayer all
23 or any part of the current taxes paid under protest, together
24 with any interest earned thereon, or to authorize the collector
25 to release and disburse all or any part of the impounded taxes,
26 and any interest earned thereon, to the appropriate officials of
27 the taxing authorities. Either party to the proceedings may
28 appeal the determination of the circuit court.

1 [6.] 5. All the county collectors of taxes, and the
2 collector of taxes in any city not within a county, shall, upon
3 written application of a taxpayer, refund or credit against the
4 taxpayer's tax liability in the following taxable year and
5 subsequent consecutive taxable years until the taxpayer has
6 received credit in full for any real or personal property tax
7 mistakenly or erroneously levied against the taxpayer and
8 collected in whole or in part by the collector. Such application
9 shall be filed within three years after the tax is mistakenly or
10 erroneously paid. The governing body, or other appropriate body
11 or official of the county or city not within a county, shall make
12 available to the collector funds necessary to make refunds under
13 this subsection by issuing warrants upon the fund to which the
14 mistaken or erroneous payment has been credited, or otherwise.

15 [7.] 6. No taxpayer shall receive any interest on any money
16 paid in by the taxpayer erroneously.

17 [8.] 7. All protested taxes impounded under protest under
18 subsection 1 [or 2] of this section and all disputed taxes
19 impounded under notice as required by section 138.430, RSMo,
20 shall be invested by the collector in the same manner as assets
21 specified in section 30.260, RSMo, for investment of state
22 moneys. A taxpayer who is entitled to a refund of protested or
23 disputed taxes shall also receive the interest earned on the
24 investment thereof. If the collector is ordered to release and
25 disburse all or part of the taxes paid under protest or dispute
26 to the proper official, such taxes shall be disbursed along with
27 the proportional amount of interest earned on the investment of
28 the taxes due the particular taxing authority.

1 [9.] 8. Any taxing authority may request to be notified by
2 the county collector of current taxes paid under protest. Such
3 request shall be in writing and submitted on or before [March]
4 February first next following the delinquent date of current
5 taxes paid under protest or disputed, and the county collector
6 shall [notify any] provide such information on or before March
7 first of the same year to the requesting taxing authority of the
8 taxes paid under protest and disputed taxes which would be
9 received by such taxing authority if the funds were not the
10 subject of a protest or dispute. Any taxing authority may apply
11 to the circuit court of the county or city not within a county in
12 which a collector has impounded protested or disputed taxes under
13 this section and, upon a satisfactory showing that such taxing
14 authority would receive such impounded tax funds if they were not
15 the subject of a protest or dispute and that such taxing
16 authority has the financial ability and legal capacity to repay
17 such impounded tax funds in the event a decision ordering a
18 refund to the taxpayer is subsequently made, the circuit court
19 shall order, pendente lite, the disbursement of all or any part of
20 such impounded tax funds to such taxing authority. The circuit
21 court issuing an order under this subsection shall retain
22 jurisdiction of such matter for further proceedings, if any, to
23 compel restitution of such tax funds to the taxpayer. In the
24 event that any protested or disputed tax funds refunded to a
25 taxpayer were disbursed to a taxing authority under this
26 subsection instead of being held and invested by the collector
27 under subsection [8] 7 of this section, such taxing authority
28 shall pay the taxpayer entitled to the refund of such protested

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

5 [10.] 9. No appeal filed from the circuit court's or state
6 tax commission's determination pertaining to the amount of refund
7 shall stay any order of refund, but the decision filed by any
8 court of last review modifying that determination shall be
9 binding on the parties, and the decision rendered shall be
10 complied with by the party affected by any modification within
11 ninety days of the date of such decision. No taxpayer shall
12 receive any interest on any additional award of refund, and the
13 collector shall not receive any interest on any ordered return of
14 refund in whole or in part.

15 139.140. Except as provided in section 52.361, RSMo, the
16 personal delinquent lists allowed to any collector shall be
17 delivered to the collector and when [his] the collector's term of
18 office expires then to [his] the successor, who shall be charged
19 with the full amount thereof, and shall account therefor as for
20 other moneys collected by [him] the collector. When [he] the
21 collector makes [his] the next annual settlement [he] the
22 collector shall return the lists to the clerk of the county
23 commission, and in the city of St. Louis the lists and the
24 uncollected tax bills to the comptroller of the city, and shall
25 be entitled to credit for the amount [he] the collector has been
26 unable to collect. The lists and bills shall be delivered to
27 [his] the collector's successor, and so on until the whole are
28 collected.

1 139.150. And in making collections on the said personal
2 delinquent lists, the said collectors, except collectors in
3 counties of the first or second classifications, shall give
4 duplicate receipts therefor, one to be delivered to the person
5 paying the same, and the other to be filed with the clerk of the
6 county commission, who shall charge the collector therewith.

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

19 2. The county collector of revenue of each county of the
20 first or second classifications shall, before the fifteenth day
21 of each month, file with the county clerk and auditor a detailed
22 statement, verified by affidavit, of all state, county, school,
23 road, and municipal taxes and of all licenses collected by the
24 collector during the preceding month, and shall, except for tax
25 payments made under section 139.053, on or before the fifteenth
26 day of the month, pay such taxes and licenses, less commissions,
27 into the treasuries of the appropriate taxing entities and to the
28 director of revenue.

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

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

13 140.050. 1. Except as provided in section 52.361, RSMo,
14 the county clerk shall file the delinquent lists in [his] the
15 county clerk's office and within ten days thereafter make, under
16 the seal of the commission, the lists into a back tax book as
17 provided in section 140.060.

18 2. Except as provided in section 52.361, RSMo, when
19 completed, the clerk shall deliver the book to the collector
20 taking duplicate receipts therefor, one of which [he] the clerk
21 shall file in [his] the clerk's office and the other [he] the
22 clerk shall file with the director of revenue. The clerk shall
23 charge the collector with the aggregate amount of taxes,
24 interest, and clerk's fees contained in the back tax book.

25 3. The collector shall collect such back taxes and may levy
26 upon, seize and distrain tangible personal property and may sell
27 such property for taxes.

28 4. In the city of St. Louis, the city comptroller or other

1 proper officer shall return the back tax book together with the
2 uncollected tax bills within thirty days to the city collector.

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

10 140.070. All back taxes, of whatever kind, whether state,
11 county or school, or of any city or incorporated town, which
12 return delinquent tax lists to the county collector to collect,
13 appearing due upon delinquent real estates shall be extended in
14 the back tax book made under this chapter or chapter 52, RSMo.
15 In case the collector of any city or town has omitted or
16 neglected to return to the county collector a list of delinquent
17 lands and lots, as required by section 140.670, the present
18 authorities of the city or town may cause the delinquent list to
19 be certified, as by that section contemplated, and the delinquent
20 taxes shall be by the county clerk put upon the back tax book and
21 collected by the collector under authority of this chapter.

22 140.080. Except as provided in section 52.361, RSMo, the
23 county clerk and the county collector shall compare the back tax
24 book with the corrected delinquent land list made pursuant to
25 sections 140.030 and 140.040 respectively, and the clerk shall
26 certify on the delinquent land list on file in **[his]** the clerk's
27 office that the list has been properly entered in the back tax
28 book and shall attach a certificate at the end of the back tax

1 book that it contains a true copy of the delinquent land list on
2 file in [his] the collector's office.

3 140.150. 1. All lands, lots, mineral rights, and royalty
4 interests on which taxes or neighborhood improvement district
5 special assessments are delinquent and unpaid are subject to sale
6 to discharge the lien for the delinquent and unpaid taxes or
7 unpaid special assessments as provided for in this chapter on the
8 fourth Monday in August of each year.

9 2. No real property, lots, mineral rights, or royalty
10 interests shall be sold for state, county or city taxes or
11 special assessments without judicial proceedings, unless the
12 notice of sale contains the names of all record owners thereof,
13 or the names of all owners appearing on the land tax book and all
14 other information required by law. Delinquent taxes or unpaid
15 special assessments, penalty, interest and costs due thereon may
16 be paid to the county collector at any time before the property
17 is sold therefor. The collector shall send notices to the
18 publicly recorded owner of record before any delinquent and
19 unpaid taxes or unpaid special assessments as specified in this
20 section subject to sale are published. The first notice shall be
21 by first class mail. A second notice shall be sent by certified
22 mail only if the assessed property valuation is one thousand
23 dollars or greater. If the assessed valuation of the property is
24 less than one thousand dollars, only the first notice shall be
25 required. The postage for the mailing of the notices shall be
26 paid by the county commission. The failure of the taxpayer or
27 the publicly recorded owner to receive the notice provided for in
28 this section shall not relieve the taxpayer or publicly recorded

1 owner of any tax liability imposed by law.

2 3. The entry in the back tax book by the county clerk of
3 the delinquent lands, lots, mineral rights, and royalty interests
4 constitutes a levy upon the delinquent lands, lots, mineral
5 rights, and royalty interests for the purpose of enforcing the
6 lien of delinquent and unpaid taxes or unpaid special assessments
7 as provided in section 67.469, RSMo, together with penalty,
8 interest and costs.

9 140.160. 1. No proceedings for the sale of land and lots
10 for delinquent taxes pursuant to this chapter or unpaid special
11 assessments as provided in section 67.469, RSMo, relating to the
12 collection of delinquent and back taxes and unpaid special
13 assessments and providing for foreclosure sale and redemption of
14 land and lots therefor, shall be valid unless initial proceedings
15 therefor shall be commenced within three years after delinquency
16 of such taxes and unpaid special assessments, and any sale held
17 pursuant to initial proceedings commenced within such period of
18 three years shall be deemed to have been in compliance with the
19 provisions of said law insofar as the time at which such sales
20 are to be had is specified therein; provided further, that in
21 suits or actions to collect delinquent drainage and/or levee
22 assessments on real estate such suits or actions shall be
23 commenced within three years after delinquency, otherwise no suit
24 or action therefor shall be commenced, had or maintained, except
25 that the three-year limitation described in this subsection shall
26 not be applicable if any written instrument conveys any real
27 estate having a tax-exempt status, if such instrument causes such
28 real estate to again become taxable real property and if such

1 instrument has not been recorded in the office of the recorder in
2 the county in which the real estate has been situated. Such
3 three-year limitation shall only be applicable once the recording
4 of the title has occurred.

5 2. [In order to enable county and city collectors to be
6 able to collect delinquent and back taxes and unpaid special
7 assessments,] The county auditor in all counties having a county
8 auditor shall annually audit [and list all delinquent and back
9 taxes and unpaid special assessments] collections, deposits, and
10 supporting reports of the collector and provide a copy of such
11 audit [and list] to the county collector and to the governing
12 body of the county. A copy of the audit [and list] may be
13 provided to [city collectors] all applicable taxing entities
14 within the county at the discretion of the county collector.

15 140.170. 1. Except for lands described in subsection 7 of
16 this section, the county collector shall cause a copy of the list
17 of delinquent lands and lots to be printed in some newspaper of
18 general circulation published in the county, for three
19 consecutive weeks, one insertion weekly, before the sale, the
20 last insertion to be at least fifteen days prior to the fourth
21 Monday in August.

22 2. In addition to the names of all record owners or the
23 names of all owners appearing on the land tax book it is only
24 necessary in the printed and published list to state in the
25 aggregate the amount of taxes, penalty, interest and cost due
26 thereon, each year separately stated.

27 3. To the list shall be attached and in like manner printed
28 and published a notice of said lands and lots stating that said

1 land and lots will be sold at public auction to discharge the
2 taxes, penalty, interest, and costs due thereon at the time of
3 sale in or adjacent to the courthouse of such county, on the
4 fourth Monday in August next thereafter, commencing at ten
5 o'clock of said day and continuing from day to day thereafter
6 until all are offered.

7 4. The county collector, on or before the day of sale,
8 shall insert at the foot of the list on his record a copy of the
9 notice and certify on his record immediately following the notice
10 the name of the newspaper of the county in which the notice was
11 printed and published and the dates of insertions thereof in the
12 newspaper.

13 5. The expense of such printing shall be paid out of the
14 county treasury and shall not exceed the rate provided for in
15 chapter 493, RSMo, relating to legal publications, notices and
16 advertisements, and the cost of printing at the rate paid by the
17 county shall be taxed as part of the costs of the sale of any
18 land or lot contained in the list.

19 6. The county collector shall cause the affidavit of the
20 printer, editor or publisher of the newspaper in which the list
21 of delinquent lands and notice of sale was published, as provided
22 by section 493.060, RSMo, with the list and notice attached, to
23 be recorded in the office of the recorder of deeds of the county,
24 and the recorder shall not charge or receive any fees for
25 recording the same.

26 7. The county collector may have a separate list of such
27 lands, without legal descriptions or the names of the record
28 owners, printed in a newspaper of general circulation published

1 in such county for three consecutive weeks before the sale of
2 such lands for a parcel or lot of land that:

3 (1) Has an assessed value of [five hundred] one thousand
4 dollars or less and has been advertised previously; or

5 (2) Is a lot in a development of twenty or more lots and
6 such lot has an assessed value of [five hundred] one thousand
7 dollars or less.

8 The notice shall state that legal descriptions and the names of
9 the record owners of such lands shall be posted at any county
10 courthouse within the county and the office of the county
11 collector.

12 140.190. 1. On the day mentioned in the notice, the county
13 collector shall commence the sale of such lands, and shall
14 continue the same from day to day until each parcel assessed or
15 belonging to each person assessed shall be sold as will pay the
16 taxes, interest and charges thereon, or chargeable to such person
17 in said county.

18 2. The person offering at said sale to pay the required sum
19 for a tract shall be considered the purchaser of such land;
20 provided, no sale shall be made to any person who is currently
21 delinquent on any tax payments on any property, other than a
22 delinquency on the property being offered for sale, and who does
23 not sign an affidavit stating such at the time of sale. Failure
24 to sign such affidavit as well as signing a false affidavit may
25 invalidate such sale. No bid shall be received from any person
26 not a resident of the state of Missouri [until such person] or a
27 foreign corporation or entity all deemed nonresidents. A

1 nonresident shall file with said collector an agreement in
2 writing consenting to the jurisdiction of the circuit court of
3 the county in which such sale shall be made, and also filing with
4 such collector an appointment of some citizen of said county as
5 agent [of said purchaser], and consenting that service of process
6 on such agent shall give such court jurisdiction to try and
7 determine any suit growing out of or connected with such sale for
8 taxes. After the delinquent auction sale, any certificate of
9 purchase shall be issued to the agent. After meeting the
10 requirements of section 140.405, the property shall be conveyed
11 to the agent on behalf of the nonresident, and the agent shall
12 thereafter convey the property to the nonresident.

13 3. All such written consents to jurisdiction and selective
14 appointments shall be preserved by the county collector and shall
15 be binding upon any person or corporation claiming under the
16 person consenting to jurisdiction and making the appointment
17 herein referred to; provided further, that in the event of the
18 death, disability or refusal to act of the person appointed as
19 agent of said nonresident purchaser the county clerk shall become
20 the appointee as agent of said nonresident purchaser.

21 140.230. 1. When real estate has been sold for taxes or
22 other debt by the sheriff or collector of any county within the
23 state of Missouri, and the same sells for a greater amount than
24 the debt or taxes and all costs in the case it shall be the duty
25 of the sheriff or collector of the county, when such sale has
26 been or may hereafter be made, to make a written statement
27 describing each parcel or tract of land sold by him for a greater
28 amount than the debt or taxes and all costs in the case together

1 with the amount of surplus money in each case. The statement
2 shall be subscribed and sworn to by the sheriff or collector
3 making it before some officer competent to administer oaths
4 within this state, and then presented to the county commission of
5 the county where the sale has been or may be made; and on the
6 approval of the statement by the commission, the sheriff or
7 collector making the same shall pay the surplus money into the
8 county treasury, take the receipt in duplicate of the treasurer
9 for the overplus of money and retain one of the duplicate
10 receipts himself and file the other with the county commission,
11 and thereupon the commission shall charge the treasurer with the
12 amount.

13 2. The treasurer shall place such moneys in the county
14 treasury to be held for the use and benefit of the person
15 entitled to such moneys or to the credit of the school fund of
16 the county, to be held in trust for the term of three years for
17 the publicly recorded owner or owners of the property sold at the
18 delinquent land tax auction or their legal representatives. At
19 the end of three years, if such fund shall not be called for,
20 then it shall become a permanent school fund of the county.

21 3. County commissions shall compel owners or agents to make
22 satisfactory proof of their claims before receiving their money;
23 provided, that no county shall pay interest to the claimant of
24 any such fund.

25 140.250. 1. Whenever any lands have been or shall
26 hereafter be offered for sale for delinquent taxes, interest,
27 penalty and costs by the collector of the proper county for any
28 two successive years and no person shall have bid therefor a sum

1 equal to the delinquent taxes thereon, interest, penalty and
2 costs provided by law, then such county collector shall at the
3 next regular tax sale of lands for delinquent taxes sell same to
4 the highest bidder, except the highest bid shall not be less than
5 the sum equal to the delinquent taxes, interest, penalties, and
6 costs, and there shall be a ninety-day period of redemption from
7 such sales as specified in section 140.405.

8 2. [No] A certificate of purchase shall issue as to such
9 sales, [but] and the purchaser at such sales shall be entitled to
10 the issuance and delivery of a collector's deed upon completion
11 of title search action as specified in section 140.405.

12 3. If any lands or lots are not sold at such third
13 offering, then the collector, in his discretion, need not again
14 advertise or offer such lands or lots for sale more often than
15 once every five years after the third offering of such lands or
16 lots, and such offering shall toll the operation of any
17 applicable statute of limitations.

18 4. A purchaser at any sale subsequent to the third offering
19 of any land or lots, whether by the collector or a trustee as
20 provided in section 140.260, shall be entitled to the immediate
21 issuance and delivery of a collector's deed and there shall be no
22 period of redemption from such sales after the third offering;
23 provided, however, before any purchaser at a sale to which this
24 section is applicable shall be entitled to a collector's deed it
25 shall be the duty of the collector to demand, and the purchaser
26 to pay, in addition to his bid, all taxes due and unpaid on such
27 lands or lots that become due and payable on such lands or lots
28 subsequent to the date of the taxes included in such

1 advertisement and sale. The collector's deed or trustee's deed
2 shall have priority over all other liens or encumbrances on the
3 property sold except for real property taxes or federal liens.

4 5. In the event the real purchaser at any sale to which
5 this section is applicable shall be the owner of the lands or
6 lots purchased, or shall be obligated to pay the taxes for the
7 nonpayment of which such lands or lots were sold, then no
8 collector's deed shall issue to such purchaser, or to anyone
9 acting for or on behalf of such purchaser, without payment to the
10 collector of such additional amount as will discharge in full all
11 delinquent taxes, penalty, interest and costs.

12 140.260. 1. It shall be lawful for the county commission
13 of any county, and the comptroller, mayor and president of the
14 board of assessors of the city of St. Louis, to designate and
15 appoint a suitable person or persons with discretionary authority
16 to bid at all sales to which section 140.250 is applicable, and
17 to purchase at such sales all lands or lots necessary to protect
18 all taxes due and owing and prevent their loss to the taxing
19 authorities involved from inadequate bids.

20 2. Such person or persons so designated are hereby declared
21 as to such purchases and as titleholders pursuant to collector's
22 deeds issued on such purchases, to be trustees for the benefit of
23 all funds entitled to participate in the taxes against all such
24 lands or lots so sold.

25 3. Such person or persons so designated shall not be
26 required to pay the amount bid on any such purchase but the
27 collector's deed issuing on such purchase shall recite the
28 delinquent taxes for which said lands or lots were sold, the

1 amount due each respective taxing authority involved, and that
2 the grantee in such deed or deeds holds title as trustee for the
3 use and benefit of the fund or funds entitled to the payment of
4 the taxes for which said lands or lots were sold.

5 4. The costs of all collectors' deeds, the recording of
6 same and the advertisement of such lands or lots shall be paid
7 out of the county treasury in the respective counties and such
8 fund as may be designated therefor by the authorities of the city
9 of St. Louis.

10 5. All lands or lots so purchased shall be sold and deeds
11 ordered executed and delivered by such trustees upon order of the
12 county commission of the respective counties and the comptroller,
13 mayor and president of the board of assessors of the city of St.
14 Louis, and the proceeds of such sales shall be applied, first, to
15 the payment of the costs incurred and advanced, and the balance
16 shall be distributed pro rata to the funds entitled to receive
17 the taxes on the lands or lots so disposed of, and then any
18 excess proceeds shall be distributed to the county treasurer to
19 be held for the use and benefit of the person or persons entitled
20 to such proceeds or to the credit of the school fund of the
21 county, to be held in trust for three years for the publicly
22 recorded owner or owners of the property sold at the delinquent
23 land tax auction or their legal representatives. At the end of
24 three years, if such proceeds shall not be called for, then the
25 proceeds shall become permanent in the school fund of the county.

26 6. Upon appointment of any such person or persons to act as
27 trustee as herein designated a certified copy of the order making
28 such appointment shall be delivered to the collector, and if such

1 authority be revoked a certified copy of the revoking order shall
2 also be delivered to the collector.

3 7. Compensation to trustees as herein designated shall be
4 payable solely from proceeds derived from the sale of lands
5 purchased by them as such trustees and shall be fixed by the
6 authorities herein designated, but not in excess of ten percent
7 of the price for which any such lands and lots are sold by the
8 trustees; provided further, that if at any such sale any person
9 bid a sufficient amount to pay in full all delinquent taxes,
10 penalties, interest and costs, then the trustees herein
11 designated shall be without authority to further bid on any such
12 land or lots. If a third party is a successful bidder and there
13 are excess proceeds, such proceeds shall be distributed as
14 provided in subsection 5 of this section.

15 8. If the county commission of any county does not
16 designate and appoint a suitable person or persons as trustee or
17 trustees, so appointed, or the trustee or trustees do not accept
18 property after the third offering where no sale occurred then it
19 shall be at the discretion of the collector to sell such land
20 subsequent to the third offering of such land and lots at any
21 time and for any amount.

22 140.290. 1. After payment shall have been made the county
23 collector shall give the purchaser a certificate in writing, to
24 be designated as a certificate of purchase, which shall carry a
25 numerical number and which shall describe the land so purchased,
26 each tract or lot separately stated, the total amount of the tax,
27 with penalty, interest and costs, and the year or years of
28 delinquency for which said lands or lots were sold, separately

1 stated, and the aggregate of all such taxes, penalty, interest
2 and costs, and the sum bid on each tract.

3 2. If the purchaser bid for any tract or lot of land a sum
4 in excess of the delinquent tax, penalty, interest and costs for
5 which said tract or lot of land was sold, such excess sum shall
6 also be noted in the certificate of purchase, in a separate
7 column to be provided therefor. Such certificate of purchase
8 shall also recite the name and address of the owner or reputed
9 owner if known, and if unknown then the party or parties to whom
10 each tract or lot of land was assessed, together with the address
11 of such party, if known, and shall also have incorporated therein
12 the name and address of the purchaser. Such certificate of
13 purchase shall also contain the true date of the sale and the
14 time when the purchaser will be entitled to a deed for said land,
15 if not redeemed as in this chapter provided, and the rate of
16 interest that such certificate of purchase shall bear, which rate
17 of interest shall not exceed the sum of ten percent per annum.
18 Such certificate shall be authenticated by the county collector,
19 who shall record the same in a permanent record book in his
20 office before delivery to the purchaser.

21 3. Such certificate shall be assignable, but no assignment
22 thereof shall be valid unless endorsed on such certificate and
23 acknowledged before some officer authorized to take
24 acknowledgment of deeds and an entry of such assignment entered
25 in the record of said certificate of purchase in the office of
26 the county collector.

27 4. For each certificate of purchase issued, including the
28 recording of the same, the county collector shall be entitled to

1 receive and retain a fee of fifty cents, to be paid by the
2 purchaser and treated as a part of the cost of the sale, and so
3 noted on the certificate. For noting any assignment of any
4 certificate the county collector shall be entitled to a fee of
5 twenty-five cents, to be paid by the person requesting such
6 recital of assignment, and which shall not be treated as a part
7 of the cost of the sale. For each certificate of purchase
8 issued, as a part of the cost of the sale, the purchaser shall
9 pay to the collector the fee necessary to record such certificate
10 of purchase in the office of the county recorder. The collector
11 shall record the certificate of purchase before delivering such
12 certificate of purchase to the purchaser.

13 5. No collector shall be authorized to issue a certificate
14 of purchase to any nonresident of the state of Missouri or to
15 enter a recital of any assignment of such certificate upon his
16 record to a nonresident of the state, until such purchaser or
17 assignee of such purchaser, as the case may be, shall have
18 complied with the provisions of section 140.190 pertaining to
19 nonresident purchasers.

20 6. This section shall not apply to any post-third year tax
21 sale.

22 140.310. 1. The purchaser of any tract or lot of land at
23 sale for delinquent taxes, homesteads excepted, shall at any time
24 after one year from the date of sale be entitled to the immediate
25 possession of the premises so purchased during the redemption
26 period provided for in this law, unless sooner redeemed;
27 provided, however, any owner or occupant of any tract or lot of
28 land purchased may retain possession of said premises by making a

1 written assignment of, or agreement to pay, rent certain or
2 estimated to accrue during such redemption period or so much
3 thereof as shall be sufficient to discharge the bid of the
4 purchaser with interest thereon as provided in the certificate of
5 purchase.

6 2. The purchaser, his heirs or assigns, may enforce his
7 rights under said written assignment or agreement in any manner
8 now authorized or hereafter authorized by law for the collection
9 of delinquent and unpaid rent; provided further, nothing herein
10 contained shall operate to the prejudice of any owner not in
11 default and whose interest in the tract or lot of land is not
12 encumbered by the certificate of purchase, nor shall it prejudice
13 the rights of any occupant of any tract or lot of land not liable
14 to pay taxes thereon nor such occupant's interest in any planted,
15 growing or unharvested crop thereon.

16 3. Any additions or improvements made to any tract or lot
17 of land by any occupant thereof, as tenant or otherwise, and made
18 prior to such tax sale, which such occupant would be permitted to
19 detach and remove from the land under his contract of occupancy
20 shall also, to the same extent, be removable against the
21 purchaser, his heirs or assigns.

22 4. Any rent collected by the purchaser, his heirs or
23 assigns, shall operate as a payment upon the amount due the
24 holder of such certificate of purchase, and such amount or
25 amounts, together with the date paid and by whom shall be
26 endorsed as a credit upon said certificate, and which said sums
27 shall be taken into consideration in the redemption of such land,
28 as provided for in this chapter.

1 5. Any purchaser, heirs or assigns, in possession within
2 the period of redemption against whom rights of redemption are
3 exercised shall be protected in the value of any planted, growing
4 and/or unharvested crop on the lands redeemed in the same manner
5 as such purchaser, heirs or assigns would be protected in
6 valuable and lasting improvements made upon said lands after the
7 period of redemption and referred to in section 140.360.

8 6. The one-year redemption period shall not apply to third
9 year tax sales, but the ninety-day redemption period as provided
10 in section 140.405 shall apply to such sales. There shall be no
11 redemption period for a post-third year tax sale, or any offering
12 thereafter.

13 140.340. 1. The owner or occupant of any land or lot sold
14 for taxes, or any other persons having an interest therein, may
15 redeem the same at any time during the one year next ensuing, in
16 the following manner: by paying to the county collector, for the
17 use of the purchaser, his heirs or assigns, the full sum of the
18 purchase money named in his certificate of purchase and all the
19 cost of the sale, including the cost to record the certificate of
20 purchase as required in section 140.290, the fee necessary to
21 record the release of such certificate of purchase, and the cost
22 of the title search and certified mailings of notification
23 required in sections 140.150 to 140.405, together with interest
24 at the rate specified in such certificate, not to exceed ten
25 percent annually, except on a sum paid by a purchaser in excess
26 of the delinquent taxes due plus costs of the sale, no interest
27 shall be owing on the excess amount, with all subsequent taxes
28 which have been paid thereon by the purchaser, his heirs or

1 assigns, with interest at the rate of eight percent per annum on
2 such taxes subsequently paid, and in addition thereto the person
3 redeeming any land shall pay the costs incident to entry of
4 recital of such redemption. The collector shall record the
5 release of the certificate of purchase at the time the owner of
6 record redeems such tax sale property within the time period for
7 redemption.

8 2. Upon deposit with the county collector of the amount
9 necessary to redeem as herein provided, it shall be the duty of
10 the county collector to mail to the purchaser, his heirs or
11 assigns, at the last post office address if known, and if not
12 known, then to the address of the purchaser as shown in the
13 record of the certificate of purchase, notice of such deposit for
14 redemption.

15 3. Such notice, given as herein provided, shall stop
16 payment to the purchaser, his heirs or assigns, of any further
17 interest or penalty.

18 4. In case the party purchasing said land, his heirs or
19 assigns, fails to take a tax deed for the land so purchased
20 within six months after the expiration of the one year next
21 following the date of sale, no interest shall be charged or
22 collected from the redemptioner after that time.

23 140.405. Any person purchasing property at a delinquent
24 land tax auction shall not acquire the deed to the real estate,
25 as provided for in section 140.420, until the [person] purchaser
26 meets [with the following requirement or until such person makes
27 affidavit that a title search has revealed no publicly recorded
28 deed of trust, mortgage, lease, lien or claim on the real estate]

1 the requirements of this section. [At least] The purchaser shall
2 obtain a title search from a licensed attorney, abstract, or
3 title company ninety days prior to the date when a purchaser is
4 authorized to acquire the deed[,]. Such title search shall be
5 declared invalid if obtained more than thirty days preceding such
6 ninety-day period, except that no ninety-day notice is required
7 for post-third year tax sales as provided in subsection 4 of
8 section 140.250. The purchaser shall notify any person who holds
9 a publicly recorded deed of trust, mortgage, lease, lien or claim
10 upon that real estate of the latter person's right to redeem such
11 person's publicly recorded security or claim. Notice shall be
12 sent by certified mail to any such person, including one who was
13 the publicly recorded owner of the property sold at the
14 delinquent land tax auction previous to such sale, at such
15 person's last known available address. Under the requirements of
16 this section, the first day of the ninety-day period before the
17 date the purchaser is authorized to acquire the deed shall be
18 established on the day the purchaser provides the collector with
19 an original affidavit specifying that the required title search
20 is complete, a copy of the title search, and copies of the
21 certified mail notices and the mail certifications and receipts.
22 Such deed shall not be acquired before the expiration date of the
23 redemption period as provided in section 140.340. Failure of the
24 purchaser to comply with this provision shall result in such
25 purchaser's loss of all interest in the real estate. Any such
26 publicly recorded owner of the property sold at the delinquent
27 land tax auction desiring to transact or transfer ownership of
28 such property, or execute any additional liens or encumbrances on

1 the property, after the delinquent land tax auction, shall first
2 redeem such property under section 140.340. Failure of the
3 publicly recorded owner of the property to comply with this
4 provision shall result in such owner's reimbursement to the
5 purchaser for all the costs of the sale, including the cost for
6 recording the certificate of purchase under section 140.290, the
7 fee necessary to record the release of such certificate of
8 purchase, the cost of the title search and certified mail
9 notifications required in sections 140.150 to 140.405, and
10 interest at the rate specified in the certificate of purchase,
11 not to exceed ten percent annually, and such owner shall make
12 further reimbursement for any taxes that the purchaser may have
13 paid plus eight percent interest on such taxes. If any real
14 estate is purchased at a third-offering tax auction and has a
15 publicly recorded deed of trust, mortgage, lease, lien or claim
16 upon the real estate, the purchaser of said property at a
17 third-offering tax auction shall notify anyone with a publicly
18 recorded deed of trust, mortgage, lease, lien or claim upon the
19 real estate pursuant to this section within forty-five days after
20 the purchase at the collector's sale. Once the purchaser has
21 [notified] provided the county collector [by affidavit that
22 proper notice has been given] the documents required under this
23 section, anyone with a publicly recorded deed of trust, mortgage,
24 lease, lien or claim upon the property shall have ninety days to
25 redeem said property or be forever barred from redeeming said
26 property, except that no notice is required for post-third year
27 tax sales as provided in subsection 4 of section 140.250. If the
28 county collector chooses to have the title search done then the

1 county collector must comply with all provisions of this section,
2 and may charge the purchaser the cost of the title search before
3 giving the purchaser a deed pursuant to section 140.420.

4 141.160. 1. The general law relating to taxation and the
5 collection of delinquent taxes, as now existing, shall apply to
6 counties of the first class having a charter form of government
7 insofar as not inconsistent with the provisions of sections
8 141.010 to 141.160, except that counties of the first class
9 operating under a charter form of government may hereafter elect
10 to operate under the provisions of chapter 140, RSMo, the general
11 law relating to the collection of delinquent taxes, by the
12 enactment of an ordinance by the legislative body of such county.

13 2. In addition to any other provisions of law related to
14 delinquent tax collection fees, in all counties having a charter
15 form of government and more than six hundred thousand
16 inhabitants, the collector shall collect on behalf of the county
17 and pay into the county general fund an additional fee for the
18 collection of delinquent and back taxes of five percent on all
19 sums collected to be added to the face of the tax bill and
20 collected from the party paying the tax.

21 3. The provisions of sections 141.010 to 141.160 shall not
22 apply to counties of the first class not having a charter form of
23 government, and such counties shall operate under the provisions
24 of chapter 140, RSMo.

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

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

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

23 182.802. 1. A public library district may, by a majority
24 vote of its board of directors, impose a tax not to exceed
25 one-half of one cent on all retail sales subject to taxation
26 under sections 144.010 to 144.525, RSMo, for the purpose of
27 funding the operation and maintenance of public libraries within
28 the boundaries of such library district. The tax authorized by

1 this subsection shall be in addition to all other taxes allowed
2 by law. No tax under this subsection shall become effective
3 unless the board of directors submits to the voters of the
4 district, at a county or state general, primary or special
5 election, a proposal to authorize the tax, and such tax shall
6 become effective only after the majority of the voters voting on
7 such tax approve such tax.

8 2. In the event the district seeks to impose a sales tax
9 under this subsection, the question shall be submitted in
10 substantially the following form:

11 Shall a cent sales tax be levied on all retail
12 sales within the district for the purpose of providing funding
13 for library district?

14 YES NO

15 If a majority of the votes cast on the proposal by the qualified
16 voters voting thereon are in favor of the proposal, then the tax
17 shall become effective. If a majority of the votes cast by the
18 qualified voters voting are opposed to the proposal, then the
19 board of directors shall have no power to impose the tax unless
20 and until another proposal to authorize the tax is submitted to
21 the voters of the district and such proposal is approved by a
22 majority of the qualified voters voting thereon. The provisions
23 of sections 32.085 and 32.087, RSMo, shall apply to any tax
24 approved under this subsection.

25 3. As used in this section, "qualified voters" or "voters"
26 means any individuals residing within the district who are
27 eligible to be registered voters and who have registered to vote

1 under chapter 115, RSMo, or, if no individuals are eligible and
2 registered to vote reside within the proposed district, all of
3 the owners of real property located within the proposed district
4 who have unanimously petitioned for or consented to the adoption
5 of an ordinance by the governing body imposing a tax authorized
6 in this section. If the owner of the property within the
7 proposed district is a political subdivision or corporation of
8 the state, the governing body of such political subdivision or
9 corporation shall be considered the owner for purposes of this
10 section.

11 4. For purposes of this section the term "public library
12 district" shall mean any city library district, county library
13 district, city-county library district, municipal library
14 district, consolidated library district, or urban library
15 district.

16 190.054. Notwithstanding any other provision of law to the
17 contrary, in subdistrict six of any ambulance district located in
18 any county with a charter form of government and with more than
19 two hundred fifty thousand but fewer than three hundred fifty
20 thousand inhabitants, the term of the director representing such
21 subdistrict in effect on August 28, 2009, shall be extended for
22 one additional year. Upon the expiration of the term, such
23 subdistrict shall cause an election to be held for the office of
24 director of subdistrict six of such ambulance district at the
25 next general election under the procedures provided in this
26 chapter. After such election, the term of office for any
27 director of subdistrict six of such ambulance district shall be
28 three years.

1 190.056. 1. Each member of an ambulance district board of
2 directors shall be subject to recall from office by the
3 registered voters of the election district from which he or she
4 was elected. Proceedings may be commenced for the recall of any
5 such member by the filing of a notice of intention to circulate a
6 recall petition under this section.

7 2. Proceedings may not be commenced against any member if,
8 at the time of commencement, such member:

9 (1) Has not held office during his or her current term for
10 a period of more than one hundred eighty days; or

11 (2) Has one hundred eighty days or less remaining in his or
12 her term; or

13 (3) Has had a recall election determined in his or her
14 favor within the current term of office.

15 3. The notice of intention to circulate a recall petition
16 shall be served personally, or by certified mail, on the board
17 member sought to be recalled. A copy thereof shall be filed,
18 along with an affidavit of the time and manner of service, with
19 the election authority, as defined in chapter 115, RSMo. A
20 separate notice shall be filed for each board member sought to be
21 recalled and shall contain all of the following:

22 (1) The name of the board member sought to be recalled;

23 (2) A statement, not exceeding two hundred words in length,
24 of the reasons for the proposed recall; and

25 (3) The names and business or residential addresses of at
26 least one but not more than five proponents of the recall.

27 4. Within seven days after the filing of the notice of
28 intention, the board member may file with the election authority

1 a statement, not exceeding two hundred words in length, in answer
2 to the statement of the proponents. If an answer is filed, the
3 board member shall also serve a copy of it, personally or by
4 certified mail, on one of the proponents named in the notice of
5 intention. The statement and answer are intended solely to be
6 used for the information of the voters. No insufficiency in form
7 or substance of such statements shall affect the validity of the
8 election proceedings.

9 5. Before any signature may be affixed to a recall
10 petition, the petition is required to bear all of the following:

11 (1) A request that an election be called to elect a
12 successor to the board member;

13 (2) A copy of the notice of intention, including the
14 statement of grounds for recall;

15 (3) The answer of the board member sought to be recalled,
16 if any exists. If the board member has not answered, the
17 petition shall so state; and

18 (4) A place for each signer to affix his or her signature,
19 printed name and residential address, including any address in a
20 city, town, village, or unincorporated community.

21 6. Each section of the petition, when submitted to the
22 election authority, shall have attached to it an affidavit signed
23 by the person circulating such section, setting forth all of the
24 following:

25 (1) The printed name of the affiant;

26 (2) The residential address of the affiant;

27 (3) That the affiant circulated that section and saw the
28 appended signatures be written;

1 (4) That according to the best information and belief of
2 the affiant, each signature is the genuine signature of the
3 person whose name it purports to be;

4 (5) That the affiant is a registered voter of the election
5 district of the board member sought to be recalled; and

6 (6) The dates between which all the signatures to the
7 petition were obtained.

8 7. A recall petition shall be filed with the election
9 authority not more than one hundred eighty days after the filing
10 of the notice of intention.

11 8. The number of qualified signatures required in order to
12 recall a board member shall be equal in number to at least
13 twenty-five percent of the number of voters who voted in the most
14 recent gubernatorial election in such election district.

15 9. Within twenty days from the filing of the recall
16 petition the election authority shall determine whether or not
17 the petition was signed by the required number of qualified
18 signatures. The election authority shall file with the petition
19 a certificate showing the results of the examination. The
20 election authority shall give the proponents a copy of the
21 certificate upon their request.

22 10. If the election authority certifies the petition to be
23 insufficient, it may be supplemented within ten days of the date
24 of certification by filing additional petition sections
25 containing all of the information required by this section.
26 Within ten days after the supplemental copies are filed, the
27 election authority shall file with them a certificate stating
28 whether or not the petition as supplemented is sufficient.

1 11. If the certificate shows that the petition as
2 supplemented is insufficient, no action shall be taken on it;
3 however, the petition shall remain on file.

4 12. If the election authority finds the signatures on the
5 petition, together with the supplementary petition sections, if
6 any, to be sufficient, it shall submit its certificate as to the
7 sufficiency of the petition to the ambulance district board of
8 directors prior to its next meeting. The certificate shall
9 contain:

10 (1) The name of the member whose recall is sought;

11 (2) The number of signatures required by law;

12 (3) The total number of signatures on the petition; and

13 (4) The number of valid signatures on the petition.

14 13. Following the ambulance district board's receipt of the
15 certificate, the election authority shall order an election to be
16 held on one of the election days specified in section 115.123,
17 RSMo. The election shall be held not less than forty-five days
18 but not more than one hundred twenty days from the date the
19 ambulance district board receives the petition. Nominations for
20 board membership openings under this section shall be made by
21 filing a statement of candidacy with the election authority.

22 14. At any time prior to forty-two days before the
23 election, the member sought to be recalled may offer his or her
24 resignation. If his or her resignation is offered, the recall
25 question shall be removed from the ballot and the office declared
26 vacant. The member who resigned shall not fill the vacancy,
27 which shall be filled as otherwise provided by law.

28 15. The provisions of chapter 115, RSMo, governing the

1 conduct of elections shall apply, where appropriate, to recall
2 elections held under this section. The costs of the election
3 shall be paid as provided in chapter 115, RSMo.

4 204.569. When an unincorporated sewer subdistrict of a
5 common sewer district has been formed pursuant to sections
6 204.565 to 204.573, the board of trustees of the common sewer
7 district shall have the same powers with regard to the
8 subdistrict as for the common sewer district as a whole, plus the
9 following additional powers:

10 (1) To enter into agreements to accept, take title to, or
11 otherwise acquire, and to operate such sewers, sewer systems,
12 treatment and disposal facilities, and other property, both real
13 and personal, of the political subdivisions included in the
14 subdistrict as the board determines to be in the interest of the
15 common sewer district to acquire or operate, according to such
16 terms and conditions as the board finds reasonable, provided that
17 such authority shall be in addition to the powers of the board of
18 trustees pursuant to section 204.340;

19 (2) To provide for the construction, extension,
20 improvement, and operation of such sewers, sewer systems, and
21 treatment and disposal facilities, as the board determines
22 necessary for the preservation of public health and maintenance
23 of sanitary conditions in the subdistrict;

24 (3) For the purpose of meeting the costs of activities
25 undertaken pursuant to the authority granted in this section, to
26 issue bonds in anticipation of revenues of the subdistrict in the
27 same manner as set out in sections 204.360 to 204.450, for other
28 bonds of the common sewer district. Issuance of such bonds for

1 the subdistrict shall require the assent only of four-sevenths of
2 the voters of the subdistrict voting on the question, [and]
3 except that, as an alternative to such a vote, if the subdistrict
4 is a part of a common sewer district located in whole or in part
5 in any county of the first classification with more than
6 eighty-two thousand but fewer than eighty-two thousand one
7 hundred inhabitants, bonds may be issued for such subdistrict if
8 the question receives the written assent of three-quarters of the
9 customers of the subdistrict in a manner consistent with section
10 204.370, where "customer", as used in this subdivision, means any
11 political subdivision within the subdistrict that has a service
12 or user agreement with the common sewer district. The principal
13 and interest of [such] any bonds issued under this subdivision
14 shall be payable only from the revenues of the subdistrict and
15 not from any revenues of the common sewer district as a whole;

16 (4) To charge the costs of the common sewer district for
17 operation and maintenance attributable to the subdistrict, plus a
18 proportionate share of the common sewer district's costs of
19 administration to revenues of the subdistrict and to consider
20 such costs in determining reasonable charges to impose within the
21 subdistrict under section 204.440;

22 (5) With prior concurrence of the subdistrict's advisory
23 board, to provide for the treatment and disposal of sewage from
24 the subdistrict in or by means of facilities of the common sewer
25 district not located within the subdistrict, in which case the
26 board of trustees shall also have authority to charge a
27 proportionate share of the costs of the common sewer district for
28 operation and maintenance to revenues of the subdistrict and to

1 consider such costs in determining reasonable charges to impose
2 within the subdistrict under section 204.440.

3 204.659. No person who owns real property that is used for
4 residential purposes within the boundaries of any district
5 created under section 30 of article VI of the Missouri
6 Constitution shall be assessed any fee, charge, or tax for storm
7 water management services if the district does not directly
8 provide sanitary sewer services to such property and if the storm
9 water runoff from such person's property does not flow, or is not
10 otherwise conveyed, to a sewer maintained by such district.

11 221.105. 1. The governing body of any county and of any
12 city not within a county shall fix the amount to be expended for
13 the cost of incarceration of prisoners confined in jails or
14 medium security institutions. The per diem cost of incarceration
15 of these prisoners chargeable by the law to the state shall be
16 determined, subject to the review and approval of the department
17 of corrections.

18 2. [When the final determination of any criminal
19 prosecution shall be such as to render the state liable for costs
20 under existing laws] If the state would otherwise be liable for
21 costs under existing laws, upon the final determination of any
22 criminal prosecution, regardless of the final disposition of the
23 case, it shall be the duty of the sheriff to certify to the clerk
24 of the circuit court or court of common pleas in which the case
25 was determined the total number of days any prisoner who was a
26 party in such case remained in the county jail. It shall be the
27 duty of the county commission to supply the cost per diem for
28 county prisons to the clerk of the circuit court on the first day

1 of each year, and thereafter whenever the amount may be changed.
2 It shall then be the duty of the clerk of the court in which the
3 case was determined to include in the bill of cost against the
4 state all fees which are properly chargeable to the state. In
5 any city not within a county it shall be the duty of the
6 superintendent of any facility boarding prisoners to certify to
7 the chief executive officer of such city not within a county the
8 total number of days any prisoner who was a party in such case
9 remained in such facility. It shall be the duty of the
10 superintendents of such facilities to supply the cost per diem to
11 the chief executive officer on the first day of each year, and
12 thereafter whenever the amount may be changed. It shall be the
13 duty of the chief executive officer to bill the state all fees
14 for boarding such prisoners which are properly chargeable to the
15 state. The chief executive may by notification to the department
16 of corrections delegate such responsibility to another duly sworn
17 official of such city not within a county. The clerk of the
18 court of any city not within a county shall not include such fees
19 in the bill of costs chargeable to the state. The department of
20 corrections shall revise its criminal cost manual in accordance
21 with this provision.

22 3. The actual costs chargeable to the state, including
23 those incurred for a prisoner who is incarcerated in the county
24 jail because the prisoner's parole or probation has been revoked
25 or because the prisoner has, or allegedly has, violated any
26 condition of the prisoner's parole or probation, and such parole
27 or probation is a consequence of a violation of a state statute,
28 or the prisoner is a fugitive from the Missouri department of

1 corrections or otherwise held at the request of the Missouri
2 department of corrections regardless of whether or not a warrant
3 has been issued shall be the actual cost of incarceration not to
4 exceed:

5 (1) Until July 1, 1996, seventeen dollars per day per
6 prisoner;

7 (2) On and after July 1, 1996, twenty dollars per day per
8 prisoner;

9 (3) On and after July 1, 1997, up to thirty-seven dollars
10 and fifty cents per day per prisoner, subject to appropriations,
11 but not less than the amount appropriated in the previous fiscal
12 year.

13 227.320. The portion of the state highway system which was
14 designated as Highway 47 as of January 1, 2009, within the limits
15 of the city of Washington shall be designated and known as
16 "Franklin Street" and shall not be designated as a numbered state
17 highway.

18 231.444. 1. In addition to other levies authorized by law,
19 the governing body of any county of the third classification
20 without a township form of government having a population of less
21 than six thousand inhabitants, any county of the third
22 classification with a township form of government and with more
23 than eight thousand four hundred but fewer than eight thousand
24 five hundred inhabitants, and any county of the third
25 classification with a township form of government and with more
26 than ten thousand two hundred but fewer than ten thousand three
27 hundred inhabitants according to the most recent decennial census
28 may by ordinance levy and impose a tax pursuant to this section

1 which shall not exceed the rate of one dollar on each acre of
2 real property in the county which is classified as agricultural
3 and horticultural property pursuant to section 137.016, RSMo.

4 2. The proceeds of the tax authorized pursuant to this
5 section shall be collected by the county collector and remitted
6 to the county treasurer who shall deposit such proceeds in a
7 special fund to be known as the "Special Road Rock Fund". All
8 moneys in the special road rock fund shall be appropriated by the
9 county governing body for the sole purpose of purchasing road
10 rock to be placed on county roads within the boundaries of the
11 county.

12 3. The ordinance levying and imposing a tax pursuant to
13 subsection 1 of this section shall not be effective unless the
14 county governing body submits to the qualified voters of the
15 county a proposal to authorize the county governing body to levy
16 and impose the tax at an election permitted pursuant to section
17 115.123, RSMo. The ballot of submission proposing the tax shall
18 be in substantially the following form:

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

26 YES NO

27 4. If a majority of the qualified voters of the county
28 voting on the proposal vote "YES", then the governing body of the

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

9 233.104. 1. The limitations on amounts which may be
10 expended upon roads and streets within the corporate limits of
11 any city, as provided in sections 233.095 and 233.100, shall be
12 inapplicable in any county of the third classification without a
13 township form of government and with more than nine thousand six
14 hundred fifty but fewer than nine thousand seven hundred fifty
15 inhabitants.

16 2. In such a county, the revenue set aside and credited to
17 a road district may, with the consent of a city, town, or village
18 located within the district, be expended within such incorporated
19 city, town, or village.

20 238.207. 1. Whenever the creation of a district is
21 desired, not less than fifty registered voters from each county
22 partially or totally within the proposed district may file a
23 petition requesting the creation of a district. However, if no
24 persons eligible to be registered voters reside within the
25 district, the owners of record of all of the real property,
26 except public streets, located within the proposed district may
27 file a petition requesting the creation of a district. The
28 petition shall be filed in the circuit court of any county

1 partially or totally within the proposed district.

2 2. Alternatively, the governing body of any local
3 transportation authority within any county in which a proposed
4 project may be located may file a petition in the circuit court
5 of that county, requesting the creation of a district.

6 3. The proposed district area shall be contiguous and may
7 contain all or any portion of one or more municipalities and
8 counties; provided:

9 (1) Property separated only by public streets, easements or
10 rights-of-way shall be considered contiguous;

11 (2) In the case of a district formed pursuant to a petition
12 filed by the owners of record of all of the real property located
13 within the proposed district, the proposed district area need not
14 contain contiguous properties if:

15 (a) The petition provides that the only funding method for
16 project costs will be a sales tax;

17 (b) The court finds that all of the real property located
18 within the proposed district will benefit by the projects to be
19 undertaken by the district; and

20 (c) Each parcel within the district is within five miles of
21 every other parcel; and

22 (3) In the case of a district created pursuant to
23 subsection 5 of this section, property separated only by public
24 streets, easements, or rights-of-way or connected by a single
25 public street, easement, or right-of-way shall be considered
26 contiguous.

27 4. The petition shall set forth:

28 (1) The name, voting residence and county of residence of

1 each individual petitioner, or, if no persons eligible to be
2 registered voters reside within the proposed district, the name
3 and address of each owner of record of real property located
4 within the proposed district, or shall recite that the petitioner
5 is the governing body of a local transportation authority acting
6 in its official capacity;

7 (2) The name and address of each respondent. Respondents
8 must include the commission and each affected local
9 transportation authority within the proposed district, except a
10 petitioning local transportation authority;

11 (3) A specific description of the proposed district
12 boundaries including a map illustrating such boundaries;

13 (4) A general description of each project proposed to be
14 undertaken by that district, including a description of the
15 approximate location of each project;

16 (5) The estimated project costs and the anticipated
17 revenues to be collected from the project;

18 (6) The name of the proposed district;

19 (7) The number of members of the board of directors of the
20 proposed district, which shall be not less than five or more than
21 fifteen;

22 (8) A statement that the terms of office of initial board
23 members shall be staggered in approximately equal numbers to
24 expire in one, two or three years;

25 (9) If the petition was filed by registered voters or by a
26 governing body, a request that the question be submitted to the
27 qualified voters within the limits of the proposed district
28 whether they will establish a transportation development district

1 to develop a specified project or projects;

2 (10) A proposal for funding the district initially,
3 pursuant to the authority granted in sections 238.200 to 238.275,
4 together with a request that the funding proposal be submitted to
5 the qualified voters within the limits of the proposed district;
6 provided, however, the funding method of special assessments may
7 also be approved as provided in subsection 1 of section 238.230;
8 [and]

9 (11) A statement that the proposed district shall not be an
10 undue burden on any owner of property within the district and is
11 not unjust or unreasonable; and

12 (12) Details of the budgeted expenditures, including
13 estimated expenditures for real physical improvements, estimated
14 land acquisition expenses, and estimated expenses for
15 professional services.

16 5. (1) As an alternative to the methods described in
17 subsections 1 and 2 of this section, if two or more local
18 transportation authorities have adopted resolutions calling for
19 the joint establishment of a district, the governing body of any
20 one such local transportation authority may file a petition in
21 the circuit court of any county in which the proposed project is
22 located requesting the creation of a district; or, if not less
23 than fifty registered voters from each of two or more counties
24 sign a petition calling for the joint establishment of a district
25 for the purpose of developing a project that lies in whole or in
26 part within those same counties, the petition may be filed in the
27 circuit court of any of those counties in which not less than
28 fifty registered voters have signed the petition.

1 (2) The proposed district area shall be contiguous and may
2 contain all or any portion of one or more municipalities and
3 counties. Property separated only by public streets, easements,
4 or rights-of-way or connected by a single public street,
5 easement, or right-of-way shall be considered contiguous.

6 (3) The petition shall set forth:

7 (a) That the petitioner is the governing body of a local
8 transportation authority acting in its official capacity; or, if
9 the petition was filed by obtaining the signatures of not less
10 than fifty registered voters in each of two or more counties, it
11 shall set forth the name, voting residence, and county of
12 residence of each individual petitioner;

13 (b) The name of each local transportation authority within
14 the proposed district. The resolution of the governing body of
15 each local transportation authority calling for the joint
16 establishment of the district shall be attached to the petition;

17 (c) The name and address of each respondent. Respondents
18 must include the commission and each affected local
19 transportation authority within the proposed district, except a
20 petitioning local transportation authority;

21 (d) A specific description of the proposed district
22 boundaries including a map illustrating such boundaries;

23 (e) A general description of each project proposed to be
24 undertaken by the district, including a description of the
25 approximate location of each project;

26 (f) The name of the proposed district;

27 (g) The number of members of the board of directors of the
28 proposed district;

1 (h) A request that the question be submitted to the
2 qualified voters within the limits of the proposed district
3 whether they will establish a transportation development district
4 to develop the projects described in the petition;

5 (i) A proposal for funding the district initially, pursuant
6 to the authority granted in sections 238.200 to 238.275, together
7 with a request that the imposition of the funding proposal be
8 submitted to the qualified voters residing within the limits of
9 the proposed district; provided, however, the funding method of
10 special assessments may also be approved as provided in
11 subsection 1 of section 238.230; and

12 (j) A statement that the proposed district shall not be an
13 undue burden on any owner of property within the district and is
14 not unjust or unreasonable.

15 238.212. 1. If the petition was filed by registered voters
16 or by a governing body, the circuit clerk in whose office the
17 petition was filed shall give notice to the public by causing one
18 or more newspapers of general circulation serving the counties or
19 portions thereof contained in the proposed district to publish
20 once a week for four consecutive weeks a notice substantially in
21 the following form:

22 NOTICE OF PETITION TO SUBMIT TO A
23 POPULAR VOTE THE CREATION AND
24 FUNDING OF A TRANSPORTATION
25 DEVELOPMENT DISTRICT

26 Notice is hereby given to all persons residing or owning
27 property in (here specifically describe the proposed district
28 boundaries), within the state of Missouri, that a petition has

1 been filed asking that upon voter approval, a transportation
2 development district by the name of ".....
3 Transportation Development District" be formed for the purpose of
4 developing the following transportation project: (here summarize
5 the proposed transportation project or projects). The petition
6 also requests voter approval of the following method(s) of
7 funding the district, which (may) (shall not) increase the total
8 taxes imposed within the proposed district: (describe the
9 proposed funding methods). A copy of this petition is on file
10 and available at the office of the clerk of the circuit court of
11 County, located at, Missouri. You
12 are notified to join in or file your own petition supporting or
13 answer opposing the creation of the transportation development
14 district and requesting a declaratory judgment, as required by
15 law, no later than the day of, 20.. .
16 You may show cause, if any there be, why such petition is
17 defective or proposed transportation development district or its
18 funding method, as set forth in the petition, is illegal or
19 unconstitutional and should not be submitted for voter approval
20 at a general, primary or special election as directed by this
21 court.
22
23
24
25
26
27Clerk of the Circuit Court of
28 County

1 2. The circuit court may also order a public hearing on the
2 question of the creation and funding of the proposed district, if
3 it deems such appropriate, under such terms and conditions as it
4 deems appropriate. The circuit court shall order at least one
5 public hearing on the creation and funding of the proposed
6 district, if the petition for creating such district was filed by
7 the owners of record of all real property within the proposed
8 district. If a public hearing is ordered, notice of the time,
9 date and place of the hearing shall also be given in the notice
10 specified in subsection 1 of this section.

11 327.272. 1. A professional land surveyor shall include any
12 person who practices in Missouri as a professional land surveyor
13 who uses the title of "surveyor" alone or in combination with any
14 other word or words including, but not limited to "registered",
15 "professional" or "land" indicating or implying that the person
16 is, or holds himself or herself out to be a professional land
17 surveyor who by word or words, letters, figures, degrees, titles
18 or other descriptions indicates or implies that the person is a
19 professional land surveyor or is willing or able to practice
20 professional land surveying or who renders or offers to render,
21 or holds himself or herself out as willing or able to render, or
22 perform any service or work, the adequate performance of which
23 involves the special knowledge and application of the principles
24 of land surveying, mathematics, the related physical and applied
25 sciences, and the relevant requirements of law, all of which are
26 acquired by education, training, experience and examination, that
27 affect real property rights on, under or above the land and which
28 service or work involves:

1 (1) The determination, location, relocation, establishment,
2 reestablishment, layout, or retracing of land boundaries and
3 positions of the United States Public Land Survey System;

4 (2) Monumentation of land boundaries, land boundary corners
5 and corners of the United States Public Land Survey System;

6 (3) The subdivision of land into smaller tracts;

7 (4) Creating, preparing, or modifying electronic or
8 computerized data relative to the performance of the activities
9 in subdivisions (1) to (3) of this subsection;

10 (5) Consultation, investigation, evaluation, planning,
11 design and execution of surveys;

12 [(5)] (6) The preparation of any drawings showing the
13 shape, location, dimensions or area of tracts of land;

14 [(6)] (7) Monumentation of geodetic control and the
15 determination of their horizontal and vertical positions;

16 [(7)] (8) Establishment of state plane coordinates;

17 [(8)] (9) Topographic surveys and the determination of the
18 horizontal and vertical location of any physical features on,
19 under or above the land;

20 [(9)] (10) The preparation of plats, maps or other drawings
21 showing elevations and the locations of improvements and the
22 measurement and preparation of drawings showing existing
23 improvements after construction;

24 [(10)] (11) Layout of proposed improvements;

25 [(11)] (12) The determination of azimuths by astronomic
26 observations.

27 2. None of the specific duties listed in subdivisions (4)
28 to [(11)] (12) of subsection 1 of this section are exclusive to

1 professional land surveyors unless they affect real property
2 rights. For the purposes of this section, the term "real
3 property rights" means a recordable interest in real estate as it
4 affects the location of land boundary lines.

5 3. Nothing in this section shall be construed to preclude
6 the practice of architecture or professional engineering as
7 provided in sections 327.091 and 327.181.

8 4. Nothing in this section shall be construed to prohibit
9 the subdivision of land pursuant to section 137.185, RSMo.

10 650.396. A county in which an emergency communications
11 system commission has been established may, by a majority vote of
12 the qualified voters voting thereon, levy and collect a tax on
13 the taxable real property in the district, not to exceed six
14 cents per one hundred dollars of assessed valuation, or a sales
15 tax not to exceed one-tenth of one percent. The funds generated
16 by either such tax shall be used to accomplish any of the
17 following purposes:

18 (1) The provision of necessary funds to establish, operate
19 and maintain an emergency communications system to serve the
20 county in which the commission is located; and

21 (2) The provision of funds to supplement existing funds for
22 the operation and maintenance of an existing emergency
23 communications system in the county in which the commission is
24 located.

25 650.399. 1. The board of commissioners may, by a majority
26 vote of its members, request that the governing body of the
27 county submit to the qualified voters of such county at a
28 general, primary or special election either of the questions

1 contained in subsection 2 of this section. The governing body
2 may approve or deny such request. The governing body may also
3 vote to submit such question without a request of the board of
4 commissioners. The county election official shall give legal
5 notice of the election pursuant to chapter 115, RSMo.

6 2. The questions shall be put in substantially the
7 following form:

8 (1) "Shall (name of county) establish an emergency
9 communications system fund to establish (and/or) operate (and/or)
10 maintain an emergency communications system, and for which the
11 county shall levy a tax of (insert exact amount, not to exceed
12 six cents) per each one hundred dollars assessed valuation
13 therefor, to be paid into the fund for that purpose?"

14 YES NO

15 (2) "Shall (name of county) establish an emergency
16 communications system fund to establish (and/or) operate (and/or)
17 maintain an emergency communications system, and for which the
18 county shall levy a sales tax of (insert exact amount, not to
19 exceed one-tenth of one percent), to be paid into the fund for
20 that purpose?"

21 YES NO

22 3. The election shall be conducted and vote canvassed in
23 the same manner as other county elections. If the majority of
24 the qualified voters voting thereon vote in favor of **[such]** a
25 property tax, then the county shall levy such property tax in the
26 specified amount, beginning in the tax year immediately following
27 its approval. The property tax so levied shall be collected
28 along with other county taxes in the manner provided by law. If

1 the majority of the qualified voters voting thereon vote against
2 such property tax, then such property tax shall not be imposed
3 unless such tax is resubmitted to the voters and a majority of
4 the qualified voters voting thereon approve such property tax.

5 4. If a majority of the votes cast on the question by the
6 qualified voters voting thereon are in favor of the question
7 authorizing a sales tax, then the ordinance or order and any
8 amendments thereto shall be in effect on the first day of the
9 second calendar quarter after the director receives notification
10 of the adoption of the local sales tax. If a question receives
11 less than the required majority, then the governing authority of
12 the county shall have no power to impose the sales tax unless and
13 until the governing authority of the county has submitted another
14 question to authorize the imposition of the sales tax authorized
15 by this section and such question is approved by the required
16 majority of the qualified voters voting thereon. However, in no
17 event shall a question under this section be submitted to the
18 voters sooner than twelve months from the date of the last
19 question under this section.

20 5. After the effective date of any sales tax imposed under
21 the provisions of this section, the director of revenue shall
22 perform all functions incident to the administration, collection,
23 enforcement, and operation of the sales tax and the director of
24 revenue shall collect, in addition to the sales tax for the state
25 of Missouri, the additional sales tax authorized under the
26 authority of this section. The sales tax imposed under this
27 section and the tax imposed under the sales tax law of the state
28 of Missouri shall be collected together and reported upon such

1 forms and under such administrative rules and regulations as may
2 be prescribed by the director of revenue.

3 6. All sales taxes collected by the director of revenue
4 under this section on behalf of any county, less one percent for
5 the cost of collection, which shall be deposited in the state's
6 general revenue fund after payment of premiums for surety bonds
7 as provided in section 32.087, RSMo, shall be deposited with the
8 state treasurer in a special fund, which is hereby created, to be
9 known as the "County Emergency Communications Fund". The moneys
10 in the county emergency communications fund shall not be deemed
11 to be state funds and shall not be commingled with any funds of
12 the state. The director of revenue shall keep accurate records
13 of the amount of money in the fund which was collected in each
14 county imposing a sales tax under this section, and the records
15 shall be open to the inspection of officers of each county and
16 the general public. Not later than the tenth day of each month,
17 the director of revenue shall distribute all moneys deposited in
18 the fund during the preceding month by distributing to the county
19 treasurer, or such other officer as may be designated by county
20 ordinance or order of a county imposing the tax authorized by
21 this section, the sum, as certified by the director of revenue
22 due the county.

23 7. The director of revenue may authorize the state
24 treasurer to make refunds from the amounts in the fund and
25 credited to any county for erroneous payments and overpayments
26 made, and may redeem dishonored checks and drafts deposited to
27 the credit of such county. Each county shall notify the director
28 of revenue at least ninety days prior to the effective date of

1 the expiration of the sales tax authorized by this section and
2 the director of revenue may order retention in the fund, for a
3 period of one year, of two percent of the amount collected after
4 receipt of such notice to cover possible refunds or overpayment
5 of such tax and to redeem dishonored checks and drafts deposited
6 to the credit of such accounts. After one year has elapsed after
7 the date of expiration of the tax authorized by this section in
8 such county, the director of revenue shall remit the balance in
9 the account to the county, and close the account of that county.
10 The director of revenue shall notify each county of each instance
11 of any amount refunded or any check redeemed from receipts due
12 the county.

13 8. Except as modified in this section, all provisions of
14 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed
15 under this section.

16 9. All revenues generated by the tax prescribed in this
17 section shall be deposited in the county treasury to the credit
18 of an emergency communications system fund to accomplish the
19 purposes set out in this section and in sections 650.402 to
20 650.411, and shall be used for no other purpose. Such fund shall
21 be administered by the governing body of the county in
22 consultation with the board of commissioners established in
23 section 650.402.

24 10. There is hereby specifically exempted from the sales
25 tax imposed under this section all sales of food, as the term
26 "food" is defined in section 144.014, RSMo.

27 Section 1. All public advertisements and orders of
28 publication required by law to be made, including but not limited

1 to bids for contracts or purchases by counties described in
2 section 50.660, RSMo, amendments to the Missouri Constitution,
3 legal publications affecting all sales of real estate under a
4 power of sale contained in any mortgage or deed of trust, and
5 other legal publications affecting the title to real estate shall
6 be published in a newspaper of general circulation, qualified
7 under the provisions of section 493.050, RSMo, and persons
8 responsible for orders of publication described in sections
9 443.310 and 443.320, RSMo, shall be subject to the prohibitions
10 in section 493.130 and 493.140, RSMo.

11 Section 2. 1. The governor is hereby authorized and
12 empowered to sell, transfer, grant, and convey all interest in
13 fee simple absolute in property owned by the state in Greene
14 County to the Arc of the Ozarks. The property to be conveyed is
15 more particularly described as follows:

16 Beginning at an iron pin on the North line of Pythian
17 Street and 1118.30 feet West of the West line of
18 Glenstone Avenue as it existed; thence North making an
19 angle of 89 degrees 56 minutes to the right from the
20 North line of Pythian a distance of 935.5 feet; thence
21 West on an interior angle of 89 degrees 59 minutes a
22 distance of 429.65 feet to the point of beginning of
23 this description; thence continuing Westerly a distance
24 of 407.0 feet; thence making an angle to the left of 90
25 degrees 05 minutes and continuing South a distance of
26 165.0 feet; thence making an angle to the left of 89
27 degrees 55 minutes and continuing East a distance of
28 407.0 feet; thence making an angle to the left of 90
29 degrees 05 minutes and continuing North a distance of
30 165.0 feet to the point of beginning of this
31 description.

32 Said parcel all in Springfield, Greene County, Missouri
33 containing in all 1.54 acres more or less. All being
34 in the South half of the Northeast quarter of Section
35 18, Township 29 North, Range 21 West.

36 2. The commissioner of administration shall set the terms

1 and conditions for the conveyance as the commissioner deems
2 reasonable. Such terms and conditions may include, but are not
3 limited to, the number of appraisals required, the time, place,
4 and terms of the conveyance.

5 3. Consideration for the conveyance shall be the sum of one
6 hundred dollars and other valuable consideration.

7 4. The instrument of conveyance shall contain the following
8 provisions:

9 (1) The Arc of the Ozarks, nor its successors and assigns,
10 shall not construct a building, driveway, parking lot, or other
11 permanent structure over any existing utilities;

12 (2) Any relocation of existing utilities shall be approved
13 by the Missouri department of mental health as to the new
14 location, materials, construction methods, and other particulars.
15 The cost of any relocation shall be the responsibility of the Arc
16 of the Ozarks;

17 (3) The Arc of the Ozarks shall undertake to treat all
18 Missouri individuals with disabilities who apply to it without
19 regard to race, sex, color, or creed;

20 (4) An easement for maintenance purposes for each existing
21 utility is hereby reserved by the grantor, which shall consist of
22 a strip ten feet wide on each side of the center line of each
23 existing utility.

24 5. The attorney general shall approve the form of the
25 instrument of conveyance.

26 Section 3. 1. The governor is hereby authorized and
27 empowered to sell, transfer, grant, and convey a permanent storm
28 water easement over, on, and under property owned by the state in

1 Springfield, Greene County, Missouri, to the City of Springfield.

2 The easement to be conveyed is more particularly described as
3 follows:

4 A PERPETUAL DRAINAGE EASEMENT being a part of the
5 Southwest Quarter of the Northeast Quarter of Section
6 18, Township 29 North, Range 21 West, Springfield,
7 Greene County, Missouri, being described as follows:

8 COMMENCING at an iron pin on the North line of Pythian
9 Street and 1118.30 feet West of the West line of
10 Glenstone Avenue, as it existed; thence West along the
11 North line of said Pythian street a distance of 173.3
12 feet; thence continuing west with said North line
13 making an angle of 02 48' to the right of the last
14 described course, a distance of 662.5 feet for a POINT
15 OF BEGINNING, said point being Southwest Corner of a
16 tract of land being described in Book 1333, Page15,
17 Greene County Recorders office; THENCE North 00 05' 52"
18 West, with the West line of said tract of land, a
19 distance of 670.07 feet to a point for corner; THENCE
20 North 89 58'55" East a distance of 20.41 feet to a
21 point for corner; THENCE, South 02 35'35" West a
22 distance of 78.24 feet to a point for corner; THENCE,
23 South 00 04'12" West a distance of 592.68 feet to a
24 point on said Northerly Right-of-way line for corner;
25 THENCE North 87 04'22" West, with said Right-of-way
26 line, a distance of 15.02 feet to the POINT OF
27 BEGINNING, and containing 10,850 square feet square
28 feet more or less.

29 2. The commissioner of administration shall set the terms
30 and conditions for the conveyance as the commissioner deems
31 reasonable. Such terms and conditions may include, but are not
32 limited to, the time, place, and terms of the conveyance.

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

35 Section 4. 1. The governor is hereby authorized and
36 empowered to sell, transfer, grant, and convey a temporary
37 construction easement over, on, and under property owned by the
38 state in Springfield, Greene County, Missouri, to the Arc of the

1 Ozarks. The easement to be conveyed is more particularly
2 described as follows:

3 A TEMPORARY CONSTRUCTION EASEMENT BEING A PART OF THE
4 Southwest Quarter of the Northeast Quarter of Section
5 18, Township 29 North, Range 21 West, Springfield,
6 Greene County, Missouri, being described as follows:

7 COMMENCING at an iron pin on the North line of Pythian
8 Street and 1118.30 feet West line of Glenstone Avenue,
9 as it existed; thence West along the North line of said
10 Pythian street a distance of 173.3 feet; thence
11 continuing west with said North line making an angle of
12 02 48' to the right of the last described course, a
13 distance of 647.03 feet for a POINT OF BEGINNING, said
14 point being 15.02 feet East of the Southwest Corner of
15 a tract of land being described in Book 1333, Page 15,
16 Greene County Recorders office; THENCE North 00 04'12"
17 East a distance of 592.68 feet to a point for corner;
18 THENCE North 02 35'35" East a distance of 78.24 feet to
19 a point for corner; THENCE North 89 58'55" East a
20 distance of 4.59 feet to a point for corner; THENCE
21 South 00 05'52" East, parallel to the West line of said
22 tract, a distance of 671.35 feet to a point on said
23 Northerly Right-of-way line for corner; THENCE North 87
24 04'22" West, with said Northerly Right -of-way line, a
25 distance of 10.01 feet to the POINT OF BEGINNING, and
26 containing 5,917 square feet more or less.

27 2. The commissioner of administration shall set the terms
28 and conditions for the conveyance as the commissioner deems
29 reasonable. Such terms and conditions may include, but are not
30 limited to, the time, place, and terms of the conveyance.

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

33 Section B. Because the adequate provision of sewer services
34 is an essential part of daily existence for Missouri residents
35 and businesses, the need to ensure equitable and efficient
36 imposition in collection of property taxes, and the need to
37 continue economic development efforts, the enactment of sections
38 2, 3, and 4, and the repeal and reenactment of sections 67.110,

1 137.073, and 204.569 of section A of this act is deemed necessary
2 for the immediate preservation of the public health, welfare,
3 peace and safety, and is hereby declared to be an emergency act
4 within the meaning of the constitution, and the enactment of
5 sections 2, 3, and 4, and the repeal and reenactment of sections
6 67.110, 137.073, and 204.569 of section A of this act shall be in
7 full force and effect upon its passage and approval.

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