

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 376

AN ACT

To repeal sections 48.030, 49.310, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190, 59.319, 65.610, 67.110, 67.280, 67.402, 67.410, 67.1000, 67.1360, 67.1361, 67.2000, 71.285, 94.400, 94.902, 137.073, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 141.160, 165.071, 204.569, 221.105, 231.444, 247.031, 650.396, and 650.399, RSMo, and to enact in lieu thereof seventy-one new sections relating to political subdivisions, with penalty provisions and an emergency clause for a certain sections.

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

1 Section A. Sections 48.030, 49.310, 50.660, 50.783, 52.290,
2 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190, 59.319,
3 65.610, 67.110, 67.280, 67.402, 67.410, 67.1000, 67.1360,
4 67.1361, 67.2000, 71.285, 94.400, 94.902, 137.073, 139.031,
5 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080,
6 140.150, 140.160, 140.190, 140.230, 140.250, 140.260, 140.290,
7 140.310, 140.340, 140.405, 140.420, 141.160, 165.071, 204.569,
8 221.105, 231.444, 247.031, 650.396, and 650.399, RSMo, are
9 repealed and seventy-one new sections enacted in lieu thereof, to
10 be known as sections 48.030, 49.310, 49.710, 50.660, 50.783,
11 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190,
12 59.319, 65.610, 67.110, 67.280, 67.402, 67.410, 67.1000, 67.1360,

1 67.1361, 67.2000, 67.3000, 71.275, 71.285, 77.300, 94.271,
2 94.400, 94.902, 94.1011, 137.073, 137.1040, 139.031, 139.140,
3 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150,
4 140.160, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310,
5 140.340, 140.405, 140.420, 141.160, 165.071, 182.802, 190.054,
6 190.056, 204.569, 204.659, 221.105, 227.320, 231.444, 233.104,
7 247.031, 311.489, 650.396, 650.399, 1, 2, 3, and 4, to read as
8 follows:

9 48.030. 1. Other than as otherwise provided for in this
10 section, after September 28, 1979, no county shall move from a
11 lower class to a higher class or from a higher class to a lower
12 class until the assessed valuation of the county is such as to
13 place it in the other class for five successive years.

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

20 3. Notwithstanding the provisions of subsection 1 of this
21 section, a county may become a first class county at any time
22 after the assessed valuation of the county is such as to be a
23 first class county and the governing body of the county elects to
24 change classifications. The effective date of such change of
25 classification shall be in accordance with the provisions of this
26 section.

27 4. Notwithstanding the provisions of subsection 1 of this
28 section, any county of the third classification without a

1 township form of government and with more than thirty-eight
2 thousand nine hundred but fewer than thirty-nine thousand
3 inhabitants may become a second class county at any time after
4 the assessed valuation of the county is such as to be a second
5 class county and the governing body of the county elects to
6 change classifications. The effective date of such change of
7 classification shall be at the beginning of the county fiscal
8 year following the election by the governing body of the county.

9 5. Except as provided in subsection 4 of this section, the
10 change from one classification to another shall become effective
11 at the beginning of the county fiscal year following the next
12 general election after the certification by the state equalizing
13 agency for the required number of successive years that the
14 county possesses an assessed valuation placing it in another
15 class. If a general election is held between the date of the
16 certification and the end of the current fiscal year, the change
17 of classification shall not become effective until the beginning
18 of the county fiscal year following the next succeeding general
19 election.

20 49.310. 1. Except as provided in sections 221.400 to
21 221.420, RSMo, and subsection 2 of this section, the county
22 commission in each county in this state shall erect and maintain
23 at the established seat of justice a good and sufficient
24 courthouse, jail and necessary fireproof buildings for the
25 preservation of the records of the county; except, that in
26 counties having a special charter, the jail or workhouse may be
27 located at any place within the county. In pursuance of the
28 authority herein delegated to the county commission, the county

1 commission may acquire a site, construct, reconstruct, remodel,
2 repair, maintain and equip the courthouse and jail, and in
3 counties wherein more than one place is provided by law for
4 holding of court, the county commission may buy and equip or
5 acquire a site and construct a building or buildings to be used
6 as a courthouse and jail, and may remodel, repair, maintain and
7 equip buildings in both places. The county commission may issue
8 bonds as provided by the general law covering the issuance of
9 bonds by counties for the purposes set forth in this section. In
10 bond elections for these purposes in counties wherein more than
11 one place is provided by law for holding of court, a separate
12 ballot question may be submitted covering proposed expenditures
13 in each separate site described therein, or a single ballot
14 question may be submitted covering proposed expenditures at more
15 than one site, if the amount of the proposed expenditures at each
16 of the sites is specifically set out therein.

17 2. The county commission in all counties of the fourth
18 classification [and], any county of the third classification with
19 a population of at least fourteen thousand and not more than
20 fourteen thousand five hundred inhabitants bordering a county of
21 the first classification without a charter form of government
22 with a population of at least eighty thousand and not more than
23 eighty-three thousand inhabitants, or any county of the third
24 classification with a township form of government and with more
25 than eight thousand nine hundred but fewer than nine thousand
26 inhabitants may provide for the erection and maintenance of a
27 good and sufficient jail or holding cell facility at a site in
28 the county other than at the established seat of justice.

1 49.710. 1. The county commission of any county without a
2 charter form of government shall have the power to adopt
3 ordinances requiring property owners to control brush on the
4 county right-of-way or county maintenance easement portion of
5 such owner's property that is adjacent to the county road, in
6 order to keep such property accessible for purposes of
7 maintenance and safety of the county road.

8 2. Before charging a person with violating an ordinance
9 created under this section, the county commission shall notify
10 the property owner of the ordinance requirements, return receipt
11 requested, from a list supplied by the officer who prepares the
12 tax list. The commission shall allow the owner thirty days from
13 acknowledgment date of return receipt, or date of refusal of
14 acceptance of delivery as the case may be, to control all such
15 brush growing on property designated as the county right-of-way
16 or county maintenance easement portion of such owner's property
17 that is adjacent to the county road. Such property owner shall
18 be granted an automatic thirty-day extension to control the brush
19 due to hardship by notifying the county commission that such
20 owner cannot comply with the requirements of this section because
21 of such hardship within the first thirty-day period. The
22 property owner may be granted a second thirty-day extension by a
23 majority vote of the county commission, after which there shall
24 be no further extensions. For the purposes of this subsection,
25 "hardship" may be financial, physical, or any other condition
26 that the county commission deems to be a valid reason to allow an
27 extension of time to comply with the ordinance.

28 3. Any property owner in violation of a county ordinance

1 created under this section may be assessed and ordered to pay a
2 civil fine of not more than ten dollars for each day of the
3 violation. If the property owner is found to be in violation of
4 the county ordinance and is ordered to pay the civil fine, the
5 county shall take action to control the brush as provided for
6 under subsection 2 of section 263.245, RSMo, not more than thirty
7 days from the date the civil fine is initially imposed.

8 4. No county of the first, second, third, or fourth
9 classification shall have the power to adopt any ordinance,
10 resolution, or regulation under this section governing any
11 railroad company, telecommunications or wireless company, public
12 utility, rural electric cooperative, or municipal utility.

13 50.660. 1. All contracts shall be executed in the name of
14 the county, or in the name of a township in a county with a
15 township form of government, by the head of the department or
16 officer concerned, except contracts for the purchase of supplies,
17 materials, equipment or services other than personal made by the
18 officer in charge of purchasing in any county or township having
19 the officer. No contract or order imposing any financial
20 obligation on the county or township is binding on the county or
21 township unless it is in writing and unless there is a balance
22 otherwise unencumbered to the credit of the appropriation to
23 which it is to be charged and a cash balance otherwise
24 unencumbered in the treasury to the credit of the fund from which
25 payment is to be made, each sufficient to meet the obligation
26 incurred and unless the contract or order bears the certification
27 of the accounting officer so stating; except that in case of any
28 contract for public works or buildings to be paid for from bond

1 funds or from taxes levied for the purpose it is sufficient for
2 the accounting officer to certify that the bonds or taxes have
3 been authorized by vote of the people and that there is a
4 sufficient unencumbered amount of the bonds yet to be sold or of
5 the taxes levied and yet to be collected to meet the obligation
6 in case there is not a sufficient unencumbered cash balance in
7 the treasury. All contracts and purchases shall be let to the
8 lowest and best bidder after due opportunity for competition,
9 including advertising the proposed letting in a newspaper in the
10 county or township with a circulation of at least five hundred
11 copies per issue, if there is one, except that the advertising is
12 not required in case of contracts or purchases involving an
13 expenditure of less than six thousand dollars. It is not
14 necessary to obtain bids on any purchase in the amount of [four]
15 five thousand [five hundred] dollars or less made from any one
16 person, firm or corporation during any period of ninety days.
17 All bids for any contract or purchase may be rejected and new
18 bids advertised for. Contracts which provide that the person
19 contracting with the county or township shall, during the term of
20 the contract, furnish to the county or township at the price
21 therein specified the supplies, materials, equipment or services
22 other than personal therein described, in the quantities
23 required, and from time to time as ordered by the officer in
24 charge of purchasing during the term of the contract, need not
25 bear the certification of the accounting officer, as herein
26 provided; but all orders for supplies, materials, equipment or
27 services other than personal shall bear the certification. In
28 case of such contract, no financial obligation accrues against

1 the county or township until the supplies, materials, equipment
2 or services other than personal are so ordered and the
3 certificate furnished.

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

8 50.783. 1. The county commission may waive the requirement
9 of competitive bids or proposals for supplies when the commission
10 has determined in writing and entered into the commission minutes
11 that there is only a single feasible source for the supplies.
12 Immediately upon discovering that other feasible sources exist,
13 the commission shall rescind the waiver and proceed to procure
14 the supplies through the competitive processes as described in
15 this chapter. A single feasible source exists when:

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

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

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

23 2. On any single feasible source purchase where the
24 estimated expenditure is three thousand five hundred dollars or
25 over, the commission shall post notice of the proposed purchase.
26 Where the estimated expenditure is five thousand five hundred
27 dollars or over, the commission shall also advertise the
28 commission's intent to make such purchase in at least one daily

1 and one weekly newspaper of general circulation in such places as
2 are most likely to reach prospective bidders or offerors and may
3 provide such information through an electronic medium available
4 to the general public at least ten days before the contract is to
5 be let.

6 52.290. 1. In all counties except counties having a
7 charter form of government before January 1, 2008, and any city
8 not within a county, the collector shall collect on behalf of the
9 county a fee for the collection of delinquent and back taxes of
10 seven percent on all sums collected to be added to the face of
11 the tax bill and collected from the party paying the tax.
12 Two-sevenths of the fees collected pursuant to the provisions of
13 this section shall be paid into the county general fund,
14 two-sevenths of the fees collected pursuant to the provisions of
15 this section shall be paid into the tax maintenance fund of the
16 county as required by section 52.312 and three-sevenths of the
17 fees collected pursuant to the provisions of this section shall
18 be paid into the county employees' retirement fund created by
19 sections 50.1000 to 50.1200, RSMo.

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

24 2. In all counties having a charter form of government,
25 other than any county adopting a charter form of government after
26 January 1, 2008, and any city not within a county, the collector
27 shall collect on behalf of the county and pay into the county
28 general fund a fee for the collection of delinquent and back

1 taxes of two percent on all sums collected to be added to the
2 face of the tax bill and collected from the party paying the tax
3 except that in a county with a charter form of government and
4 with more than two hundred fifty thousand but less than seven
5 hundred thousand inhabitants, the collector shall collect on
6 behalf of the county a fee for the collection of delinquent and
7 back taxes of three percent on all sums collected to be added to
8 the face of the tax bill and collected from the party paying the
9 tax. If a county is required by section 52.312 to establish a
10 tax maintenance fund, one-third of the fees collected under this
11 subsection shall be paid into that fund; otherwise, all fees
12 collected under the provisions of this subsection shall be paid
13 into the county general fund.

14 3. Such county collector may accept credit cards as proper
15 form of payment of outstanding delinquent and back taxes due. No
16 county collector may charge a surcharge for payment by credit
17 card.

18 52.312. Notwithstanding any provisions of law to the
19 contrary, in addition to fees provided for in this chapter, or
20 any other provisions of law in conflict with the provisions of
21 this section, all counties, including any county adopting a
22 charter form of government after January 1, 2008, and any county
23 with a charter form of government and with more than two hundred
24 fifty thousand but less than seven hundred thousand inhabitants,
25 other than counties having a charter form of government before
26 January 1, 2008, and any city not within a county, subject to the
27 provisions of this section, shall establish a fund to be known as
28 the "Tax Maintenance Fund" to be used solely as a depository for

1 funds received or collected for the purpose of funding additional
2 costs and expenses incurred in the office of collector.

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

13 52.370. All money disbursed by the county collector in
14 counties of the first class not having a charter form of
15 government and in counties of the second class by virtue of [his]
16 the collector's office shall be paid by electronic transfer of
17 funds from the collector's account into the accounts of the
18 appropriate taxing authorities or by check signed by the
19 collector and countersigned by the auditor of the county. All
20 disbursements shall be documented by the collector and certified
21 by the auditor.

22 54.010. 1. There is created in all the counties of this
23 state the office of county treasurer, except that in those
24 counties having adopted the township alternative form of county
25 government the qualified electors shall elect a county
26 collector-treasurer.

27 2. In counties of classes one and two the qualified
28 electors shall elect a county treasurer at the general election

1 in 1956 and every four years thereafter.

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

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

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

23 55.030. The county auditor of a county [of the first class]
24 having a charter form of government shall prescribe, with the
25 approval of the governing body of the county and the state
26 auditor, the accounting system of the county. He shall keep
27 accounts of all appropriations and expenditures made by the
28 governing body of the county; and no warrant shall be drawn or

1 obligation incurred without his certification that an
2 unencumbered balance, sufficient to pay the same, remains in the
3 appropriation account against which such warrant or obligation is
4 to be charged. He shall audit and examine all accounts, demands,
5 and claims of every kind and character presented for payment
6 against such county, and shall approve to the governing body of
7 the county all lawful, true, and just accounts, demands, and
8 claims of every kind and character payable out of the county
9 revenue or out of any county funds before the same shall be
10 allowed and a warrant issued therefor. Whenever the county
11 auditor deems it necessary to the proper examination of any
12 account, demand, or claim, he may examine the parties, witnesses,
13 and others on oath or affirmation touching any matter or
14 circumstance in the examination of such account, demand, or
15 claim. At the direction of the governing body of the county, he
16 shall audit the accounts of all officers and employees of the
17 county and upon their retirement from office and shall keep a
18 correct account between the county and all county officers; and
19 he shall examine all records and settlements made by them for and
20 with the governing body of the county or with each other; and the
21 county auditor shall, at all reasonable times, have access to all
22 books, county records, or papers kept by any county or township
23 officer, employee, or road overseer. He may keep an inventory of
24 all county property under the control and management of the
25 various officers and departments and shall annually take an
26 inventory of any such property at an original value of two
27 [hundred fifty] thousand five hundred dollars or more showing the
28 amount, location and estimated value thereof. He shall perform

1 such other duties in relation to the fiscal administration of the
2 county as the governing body of the county shall from time to
3 time prescribe. The county auditor shall not be personally
4 liable for any costs for any proceeding instituted against him in
5 his official capacity.

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

15 55.190. The county collector of revenue of each county of
16 the first class not having a charter form of government and of
17 each county of the second class shall [~~make~~] provide,
18 electronically or otherwise, a daily report to the auditor of
19 receipts [~~and balance in his hands, and where deposited~~], and
20 shall deliver to the auditor each day a deposit slip showing the
21 day's deposit. The collector shall, upon receiving taxes, give
22 [~~duplicate~~] a numbered tax [~~receipts, which~~] receipt to the
23 taxpayer [~~shall take to the auditor to be countersigned by him,~~
24 one of which the auditor shall retain, and charge the amount
25 thereof to the collector]. The collector shall also [~~make~~]
26 provide, electronically or otherwise, a daily report to the
27 auditor of all other sums of money collected by [~~him~~] the
28 collector from any source whatsoever, and in such report shall

1 state [from whom collected, and] on what account[, which sums
2 shall be charged by the auditor to the collector] collected. The
3 collector shall[, upon turning] turn money over to the county
4 treasurer[, take duplicate receipts therefor and file same
5 immediately with the county auditor] under section 139.210, RSMo.

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

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

1 (2) of section 59.330. The fees collected from this additional
2 three dollars per recorded instrument shall be forwarded monthly
3 by each recorder of deeds to the state director of revenue, and
4 the fees so forwarded shall be deposited by the director in the
5 state treasury.

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

20 4. (1) In addition to all other fees charged and collected
21 under this section, three dollars shall be charged and collected
22 by every recorder in this state, over and above any other fees
23 required by law, as a condition precedent to the recording of any
24 instrument. One dollar of the additional fee collected under
25 this subsection shall be retained by the recorder and deposited
26 in a recorder's fund, and not in county general revenue, for
27 record storage, microfilming, and preservation, including
28 anything necessarily pertaining to such purposes; one dollar

1 shall be deposited in the state general revenue fund and credited
2 to an account used by the secretary of state for additional
3 preservation of local records; and one dollar shall be deposited
4 into the state general revenue fund and credited to the account
5 used by the department of natural resources to implement sections
6 60.510 to 60.610, RSMo.

7 (2) The additional fee of three dollars authorized under
8 this subsection shall automatically sunset three years after the
9 effective date of this subsection.

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

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

18 65.610. 1. Upon a majority vote of the county commission
19 or the petition of at least ten percent of voters at the last
20 general election of any county having heretofore adopted township
21 organization, praying therefor, the county commission shall
22 submit the question of the abolition of township organization to
23 the voters of the county at a general or special election. The
24 total vote for governor at the last general election before the
25 filing of the petition where a governor was elected shall be used
26 to determine the number of voters necessary to sign the petition.
27 If the vote of the commission is taken or the petition is filed
28 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, property
9 identified as to date and source, without setting forth the
10 provisions of such code in full. At least [three copies] one
11 copy of such code, portion or amendment which is incorporated or
12 adopted by reference, shall be filed in the office of the clerk
13 of the community and there kept available for public use,
14 inspection, and examination. The filing requirements herein
15 prescribed shall not be deemed to be complied with unless the
16 required copies of such codes, portion, or amendment or public
17 record are filed with the clerk of such community for a period of
18 ninety days prior to the adoption of the ordinance which
19 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 of the first
25 classification with more than one hundred thirty-five thousand
26 four hundred but less than one hundred thirty-five thousand five
27 hundred inhabitants, any county of the first classification with
28 more than seventy-one thousand three hundred but less than

1 seventy-one thousand four hundred inhabitants, and any county of
2 the first classification without a charter form of government and
3 with more than one hundred ninety-eight thousand but less than
4 one hundred ninety-nine thousand two hundred inhabitants may
5 enact ordinances to provide for the abatement of a condition of
6 any lot or land that has the presence of rubbish and trash,
7 lumber, bricks, tin, steel, parts of derelict motorcycles,
8 derelict cars, derelict trucks, derelict construction equipment,
9 derelict appliances, broken furniture, tires, storm water runoff
10 conditions resulting in damage to buildings or infrastructure, or
11 overgrown or noxious weeds in residential subdivisions or
12 districts which may endanger public safety or which is unhealthy
13 or unsafe and declared to be a public nuisance.

14 2. Any ordinance enacted pursuant to this section shall:

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

18 (2) Provide for duties of inspectors with regard to those
19 conditions which may be declared a nuisance, and shall provide
20 for duties of the building commissioner or designated officer or
21 officers to supervise all inspectors and to hold hearings
22 regarding such property;

23 (3) Provide for service of adequate notice of the
24 declaration of nuisance, which notice shall specify that the
25 nuisance is to be abated, listing a reasonable time for
26 commencement, and may provide that such notice be served either
27 by personal service or by certified mail, return receipt
28 requested, but if service cannot be had by either of these modes

1 of service, then service may be had by publication. The
2 ordinances shall further provide that the owner, occupant,
3 lessee, mortgagee, agent, and all other persons having an
4 interest in the property as shown by the land records of the
5 recorder of deeds of the county wherein the property is located
6 shall be made parties;

7 (4) Provide that upon failure to commence work of abating
8 the nuisance within the time specified or upon failure to proceed
9 continuously with the work without unnecessary delay, the
10 building commissioner or designated officer or officers shall
11 call and have a full and adequate hearing upon the matter before
12 the county commission, giving the affected parties at least ten
13 days' written notice of the hearing. Any party may be
14 represented by counsel, and all parties shall have an opportunity
15 to be heard. After the hearings, if evidence supports a finding
16 that the property is a nuisance or detrimental to the health,
17 safety, or welfare of the residents of the county, the county
18 commission shall issue an order making specific findings of fact,
19 based upon competent and substantial evidence, which shows the
20 property to be a nuisance and detrimental to the health, safety,
21 or welfare of the residents of the county and ordering the
22 nuisance abated. If the evidence does not support a finding that
23 the property is a nuisance or detrimental to the health, safety,
24 or welfare of the residents of the county, no order shall be
25 issued.

26 3. Any ordinance authorized by this section may provide
27 that if the owner fails to begin abating the nuisance within a
28 specific time which shall not be longer than seven days of

1 receiving notice that the nuisance has been ordered removed, the
2 building commissioner or designated officer shall cause the
3 condition which constitutes the nuisance to be removed. If the
4 building commissioner or designated officer causes such condition
5 to be removed or abated, the cost of such removal shall be
6 certified to the county clerk or officer in charge of finance who
7 shall cause the certified cost to be included in a special tax
8 bill or added to the annual real estate tax bill, at the county
9 collector's option, for the property and the certified cost shall
10 be collected by the county collector in the same manner and
11 procedure for collecting real estate taxes. If the certified
12 cost is not paid, the tax bill shall be considered delinquent,
13 and the collection of the delinquent bill shall be governed by
14 the laws governing delinquent and back taxes. The tax bill from
15 the date of its issuance shall be deemed a personal debt against
16 the owner and shall also be a lien on the property until paid.

17 67.410. 1. Except as provided in subsection 3 of this
18 section, any ordinance enacted pursuant to section 67.400 shall:

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

22 (2) Provide for duties of inspectors with regard to such
23 buildings or structures and shall provide for duties of the
24 building commissioner or designated officer or officers to
25 supervise all inspectors and to hold hearings regarding such
26 buildings or structures;

27 (3) Provide for service of adequate notice of the
28 declaration of nuisance, which notice shall specify that the

1 property is to be vacated, if such be the case, reconditioned or
2 removed, listing a reasonable time for commencement; and may
3 provide that such notice be served either by personal service or
4 by certified mail, return receipt requested, but if service
5 cannot be had by either of these modes of service, then service
6 may be had by publication. The ordinances shall further provide
7 that the owner, occupant, lessee, mortgagee, agent, and all other
8 persons having an interest in the building or structure as shown
9 by the land records of the recorder of deeds of the county
10 wherein the land is located shall be made parties;

11 (4) Provide that upon failure to commence work of
12 reconditioning or demolition within the time specified or upon
13 failure to proceed continuously with the work without unnecessary
14 delay, the building commissioner or designated officer or
15 officers shall call and have a full and adequate hearing upon the
16 matter, giving the affected parties at least ten days' written
17 notice of the hearing. Any party may be represented by counsel,
18 and all parties shall have an opportunity to be heard. After the
19 hearings, if the evidence supports a finding that the building or
20 structure is a nuisance or detrimental to the health, safety, or
21 welfare of the residents of the city, town, village, or county,
22 the building commissioner or designated officer or officers shall
23 issue an order making specific findings of fact, based upon
24 competent and substantial evidence, which shows the building or
25 structure to be a nuisance and detrimental to the health, safety,
26 or welfare of the residents of the city, town, village, or county
27 and ordering the building or structure to be demolished and
28 removed, or repaired. If the evidence does not support a finding

1 that the building or structure is a nuisance or detrimental to
2 the health, safety, or welfare of the residents of the city,
3 town, village, or county, no order shall be issued;

4 (5) Provide that if the building commissioner or other
5 designated officer or officers issue an order whereby the
6 building or structure is demolished, secured, or repaired, or the
7 property is cleaned up, the cost of performance shall be
8 certified to the city clerk or officer in charge of finance, who
9 shall cause [a special tax bill or assessment therefor against
10 the property to be prepared and collected by the city collector
11 or other official collecting taxes, unless] the certified cost to
12 be included in a special tax bill or added to the annual real
13 estate tax bill, at the collecting official's option, for the
14 property and the certified cost shall be collected by the city
15 collector or other official collecting taxes in the same manner
16 and procedure for collecting real estate taxes. If the certified
17 cost is not paid, the tax bill shall be considered delinquent,
18 and the collection of the delinquent bill shall be governed by
19 the laws governing delinquent and back taxes. If the building or
20 structure is demolished, secured or repaired by a contractor
21 pursuant to an order issued by the city, town, village, or county
22 and such contractor files a mechanic's lien against the property
23 where the dangerous building is located. The contractor may
24 enforce this lien as provided in sections 429.010 to 429.360,
25 RSMo. [Except as provided in subsection 3 of this section, at
26 the request of the taxpayer the tax bill may be paid in
27 installments over a period of not more than ten years.] The tax
28 bill from date of its issuance shall be deemed a personal debt

1 against the property owner and shall also be a lien on the
2 property until paid. A city not within a county or a city with a
3 population of at least four hundred thousand located in more than
4 one county, notwithstanding any charter provision to the
5 contrary, may, by ordinance, provide that upon determination by
6 the city that a public benefit will be gained the city may
7 discharge the special tax bill, including the costs of tax
8 collection, accrued interest and attorneys fees, if any.

9 2. If there are proceeds of any insurance policy based upon
10 a covered claim payment made for damage or loss to a building or
11 other structure caused by or arising out of any fire, explosion,
12 or other casualty loss, the ordinance may establish a procedure
13 for the payment of up to twenty-five percent of the insurance
14 proceeds, as set forth in this subsection. The order or
15 ordinance shall apply only to a covered claim payment which is in
16 excess of fifty percent of the face value of the policy covering
17 a building or other structure:

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

24 (2) The city or county shall release the proceeds and any
25 interest which has accrued on such proceeds received under
26 subdivision (1) of this subsection to the insured or as the terms
27 of the policy and endorsements thereto provide within thirty days
28 after receipt of such insurance moneys, unless the city or county

1 has instituted legal proceedings under the provisions of
2 subdivision (5) of subsection 1 of this section. If the city or
3 county has proceeded under the provisions of subdivision (5) of
4 subsection 1 of this section, all moneys in excess of that
5 necessary to comply with the provisions of subdivision (5) of
6 subsection 1 of this section for the removal, securing, repair
7 and cleanup of the building or structure, and the lot on which it
8 is located, less salvage value, shall be paid to the insured;

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

14 (4)] This subsection shall apply to fire, explosion, or
15 other casualty loss claims arising on all buildings and
16 structures;

17 [(5)] (4) This subsection does not make the city or county
18 a party to any insurance contract, and the insurer is not liable
19 to any party for any amount in excess of the proceeds otherwise
20 payable under its insurance policy.

21 3. The governing body of any city not within a county and
22 the governing body of any city with a population of three hundred
23 fifty thousand or more inhabitants which is located in more than
24 one county may enact their own ordinances pursuant to section
25 67.400 and are exempt from subsections 1 and 2 of this section.

26 4. Notwithstanding the provisions of section 82.300, RSMo,
27 any city may prescribe and enforce and collect fines and
28 penalties for a breach of any ordinance enacted pursuant to

1 section 67.400 or this section and to punish the violation of
2 such ordinance by a fine or imprisonment, or by both fine and
3 imprisonment. Such fine may not exceed one thousand dollars,
4 unless the owner of the property is not also a resident of the
5 property, then such fine may not exceed two thousand dollars.

6 5. The ordinance may also provide that a city not within a
7 county or a city with a population of at least three hundred
8 fifty thousand located in more than one county may seek to
9 recover the cost of demolition prior to the occurrence of
10 demolition, as described in this subsection. The ordinance may
11 provide that if the building commissioner or other designated
12 officer or officers issue an order whereby the building or
13 structure is ordered to be demolished, secured or repaired, and
14 the owner has been given an opportunity for a hearing to contest
15 such order, then the building commissioner or other designated
16 officer or officers may solicit no less than two independent bids
17 for such demolition work. The amount of the lowest bid,
18 including offset for salvage value, if any, plus reasonable
19 anticipated costs of collection, including attorney's fees, shall
20 be certified to the city clerk or officer in charge of finance,
21 who shall cause a special tax bill to be issued against the
22 property owner to be prepared and collected by the city collector
23 or other official collecting taxes. The municipal clerk or other
24 officer in charge of finance shall discharge the special tax bill
25 upon documentation by the property owner of the completion of the
26 ordered repair or demolition work. Upon determination by the
27 municipal clerk or other officer in charge of finance that a
28 public benefit is secured prior to payment of the special tax

1 bill, the municipal clerk or other officer in charge of finance
2 may discharge the special tax bill upon the transfer of the
3 property. The payment of the special tax bill shall be held in
4 an interest-bearing account. Upon full payment of the special
5 tax bill, the building commissioner or other designated officer
6 or officers shall, within one hundred twenty days thereafter,
7 cause the ordered work to be completed, and certify the actual
8 cost thereof, including the cost of tax bill collection and
9 attorney's fees, to the city clerk or other officer in charge of
10 finance who shall, if the actual cost differs from the paid
11 amount by greater than two percent of the paid amount, refund the
12 excess payment, if any, to the payor, or if the actual amount is
13 greater, cause a special tax bill or assessment for the
14 difference against the property to be prepared and collected by
15 the city collector or other official collecting taxes. If the
16 building commissioner or other designated officer or officers
17 shall not, within one hundred twenty days after full payment,
18 cause the ordered work to be completed, then the full amount of
19 the payment, plus interest, shall be repaid to the payor. Except
20 as provided in subsection 2 of this section, at the request of
21 the taxpayer the tax bill for the difference may be paid in
22 installments over a period of not more than ten years. The tax
23 bill for the difference from the date of its issuance shall be
24 deemed a personal debt against the property owner and shall also
25 be a lien on the property until paid.

26 67.1000. 1. The governing body of any county or of any
27 city which is the county seat of any county or which now or
28 hereafter has a population of more than three thousand five

1 hundred inhabitants and which has heretofore been authorized by
2 the general assembly, or of any other city which has a population
3 of more than eighteen thousand and less than forty-five thousand
4 inhabitants located in a county of the first classification with
5 a population over two hundred thousand adjacent to a county of
6 the first classification with a population over nine hundred
7 thousand, may impose a tax on the charges for all sleeping rooms
8 paid by the transient guests of hotels or motels situated in the
9 city or county, which shall be not more than five percent per
10 occupied room per night, except that such tax shall not become
11 effective unless the governing body of the city or county submits
12 to the voters of the city or county at an election permitted
13 under section 115.123, RSMo, a proposal to authorize the
14 governing body of the city or county to impose a tax under the
15 provisions of this section and section 67.1002. The tax
16 authorized by this section and section 67.1002 shall be in
17 addition to the charge for the sleeping room and shall be in
18 addition to any and all taxes imposed by law and the proceeds of
19 such tax shall be used by the city or county solely for funding a
20 convention and visitors bureau which shall be a general
21 not-for-profit organization with whom the city or county has
22 contracted, and which is established for the purpose of promoting
23 the city or county as a convention, visitor and tourist center.
24 Such tax shall be stated separately from all other charges and
25 taxes.

26 2. In any county of the third classification without a
27 township form of government and with more than forty-one thousand
28 one hundred but fewer than forty-one thousand two hundred

1 inhabitants, "transient guests", as used in this section and
2 section 67.1002, means a person or persons who occupy a room or
3 rooms in a hotel or motel for ninety days or less during any
4 calendar quarter.

5 3. In addition to the tax authorized under subsection 1 of
6 this section to the contrary, the governing body of any home rule
7 city with more than thirty-nine thousand six hundred but fewer
8 than thirty-nine thousand seven hundred inhabitants and partially
9 located in any county of the first classification with more than
10 seventy-one thousand three hundred but fewer than seventy-one
11 thousand four hundred inhabitants may impose an additional tax on
12 the charges for all sleeping rooms paid by the transient guests
13 of hotels or motels situated in the city, which shall be not more
14 than two percent per occupied room per night, except that such
15 tax shall not become effective unless the governing body of the
16 city submits to the voters of the city at an election permitted
17 under section 115.123, RSMo, a proposal to authorize the
18 governing body of the city to impose a tax under the provisions
19 of this section and section 67.1002. The tax authorized by this
20 section and section 67.1002 shall be in addition to the charge
21 for the sleeping room and shall be in addition to any and all
22 taxes imposed by law and the proceeds of such tax shall be used
23 by the city solely for funding a convention and visitors bureau
24 which shall be a general not-for-profit organization with whom
25 the city has contracted, and which is established for the
26 purpose of promoting the city as a convention, visitor and
27 tourist center. Such tax shall be stated separately from all
28 other charges and taxes.

1 67.1360. The governing body of:

2 (1) A city with a population of more than seven thousand
3 and less than seven thousand five hundred;

4 (2) A county with a population of over nine thousand six
5 hundred and less than twelve thousand which has a total assessed
6 valuation of at least sixty-three million dollars, if the county
7 submits the issue to the voters of such county prior to January
8 1, 2003;

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

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

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

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

27 (7) Any fourth class city having a population of more than
28 two thousand five hundred but less than three thousand

1 inhabitants in a county of the third classification having a
2 population of more than twenty-five thousand but less than
3 twenty-seven thousand inhabitants;

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

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

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

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

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

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

28 (14) Any fourth class city having a population of more than

1 two thousand eight hundred but less than three thousand one
2 hundred inhabitants in a county of the third classification with
3 a township form of government having a population of more than
4 eight thousand four hundred but less than nine thousand
5 inhabitants;

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

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

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

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

28 (19) Any fourth class city with a population of more than

1 two thousand five hundred but less than two thousand six hundred
2 inhabitants located in a county of the third classification with
3 a population of more than nineteen thousand one hundred but less
4 than nineteen thousand two hundred inhabitants;

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

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

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

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

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

1 ninety-eight thousand but less than one hundred ninety-eight
2 thousand two hundred inhabitants;

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

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

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

15 (28) Any city of the fourth classification with more than
16 six thousand three hundred but fewer than six thousand five
17 hundred inhabitants and located in more than one county through
18 the creation of a tourism district which may include, in addition
19 to the geographic area of such city, the area encompassed by the
20 portion of the school district, located within a county of the
21 first classification with more than ninety-three thousand eight
22 hundred but fewer than ninety-three thousand nine hundred
23 inhabitants, having an average daily attendance for school year
24 2005-06 between one thousand eight hundred and one thousand nine
25 hundred;

26 (29) Any city of the fourth classification with more than
27 seven thousand seven hundred but less than seven thousand eight
28 hundred inhabitants located in a county of the first

1 classification with more than ninety-three thousand eight hundred
2 but less than ninety-three thousand nine hundred inhabitants;

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

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

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

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

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

26
27 may impose a tax on the charges for all sleeping rooms paid by
28 the transient guests of hotels, motels, bed and breakfast inns

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

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

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

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

14 3. The question shall be submitted in substantially the
15 following form:

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

23 YES NO

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

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

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

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

17 (2) The city or county enter into an agreement with the
18 director of revenue of the state of Missouri for the purpose of
19 collecting the tax authorized in this section. In the event any
20 city or county enters into an agreement with the director of
21 revenue of the state of Missouri for the collection of the tax
22 authorized in this section, the director of revenue shall perform
23 all functions incident to the administration, collection,
24 enforcement and operation of such tax, and the director of
25 revenue shall collect the additional tax authorized under the
26 provisions of this section. The tax authorized under the
27 provisions of this section shall be collected and reported upon
28 such forms and under such administrative rules and regulations as

1 may be prescribed by the director of revenue, and the director of
2 revenue shall retain an amount not to exceed one percent for cost
3 of collection.

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

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

12 67.2000. 1. This section shall be known as the "Exhibition
13 Center and Recreational Facility District Act".

14 2. Whenever not less than fifty owners of real property
15 located within any county of the first classification with more
16 than seventy-one thousand three hundred but less than seventy-one
17 thousand four hundred inhabitants, or any county of the first
18 classification with more than one hundred ninety-eight thousand
19 but less than one hundred ninety-nine thousand two hundred
20 inhabitants, or any county of the first classification with more
21 than eighty-five thousand nine hundred but less than eighty-six
22 thousand inhabitants, or any county of the second classification
23 with more than fifty-two thousand six hundred but less than
24 fifty-two thousand seven hundred inhabitants, or any county of
25 the first classification with more than one hundred four thousand
26 six hundred but less than one hundred four thousand seven hundred
27 inhabitants, or any county of the third classification without a
28 township form of government and with more than seventeen thousand

1 nine hundred but less than eighteen thousand inhabitants, or any
2 county of the first classification with more than thirty-seven
3 thousand but less than thirty-seven thousand one hundred
4 inhabitants, or any county of the third classification without a
5 township form of government and with more than twenty-three
6 thousand five hundred but less than twenty-three thousand six
7 hundred inhabitants, or any county of the third classification
8 without a township form of government and with more than nineteen
9 thousand three hundred but less than nineteen thousand four
10 hundred inhabitants, or any county of the first classification
11 with more than two hundred forty thousand three hundred but less
12 than two hundred forty thousand four hundred inhabitants, or any
13 county of the third classification with a township form of
14 government and with more than eight thousand nine hundred but
15 fewer than nine thousand inhabitants, or any county of the third
16 classification without a township form of government and with
17 more than eighteen thousand nine hundred but fewer than nineteen
18 thousand inhabitants, or any county of the third classification
19 with a township form of government and with more than eight
20 thousand but fewer than eight thousand one hundred inhabitants,
21 or any county of the third classification with a township form of
22 government and with more than eleven thousand five hundred but
23 fewer than eleven thousand six hundred inhabitants, desire to
24 create an exhibition center and recreational facility district,
25 the property owners shall file a petition with the governing body
26 of each county located within the boundaries of the proposed
27 district requesting the creation of the district. The district
28 boundaries may include all or part of the counties described in

1 this section. The petition shall contain the following
2 information:

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

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

7 (3) The name of the proposed district.

8 3. Upon the filing of a petition pursuant to this section,
9 the governing body of any county described in this section may,
10 by resolution, approve the creation of a district. Any
11 resolution to establish such a district shall be adopted by the
12 governing body of each county located within the proposed
13 district, and shall contain the following information:

14 (1) A description of the boundaries of the proposed
15 district;

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

18 (3) The proposed sales tax rate to be voted on within the
19 proposed district; and

20 (4) The proposed uses for the revenue generated by the new
21 sales tax.

22 4. Whenever a hearing is held as provided by this section,
23 the governing body of each county located within the proposed
24 district shall:

25 (1) Publish notice of the hearing on two separate occasions
26 in at least one newspaper of general circulation in each county
27 located within the proposed district, with the first publication
28 to occur not more than thirty days before the hearing, and the

1 second publication to occur not more than fifteen days or less
2 than ten days before the hearing;

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

5 (3) Rule upon all protests, which determinations shall be
6 final.

7 5. Following the hearing, if the governing body of each
8 county located within the proposed district decides to establish
9 the proposed district, it shall adopt an order to that effect; if
10 the governing body of any county located within the proposed
11 district decides to not establish the proposed district, the
12 boundaries of the proposed district shall not include that
13 county. The order shall contain the following:

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

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

17 (3) The name of the district;

18 (4) The uses for any revenue generated by a sales tax
19 imposed pursuant to this section; and

20 (5) A declaration that the district is a political
21 subdivision of the state.

22 6. A district established pursuant to this section may, at
23 a general, primary, or special election, submit to the qualified
24 voters within the district boundaries a sales tax of one-fourth
25 of one percent, for a period not to exceed twenty-five years, on
26 all retail sales within the district, which are subject to
27 taxation pursuant to sections 144.010 to 144.525, RSMo, to fund
28 the acquisition, construction, maintenance, operation,

1 improvement, and promotion of an exhibition center and
2 recreational facilities. The ballot of submission shall be in
3 substantially the following form:

4 Shall the (name of district) impose a sales tax
5 of one-fourth of one percent to fund the acquisition,
6 construction, maintenance, operation, improvement, and promotion
7 of an exhibition center and recreational facilities, for a period
8 of (insert number of years)?

9 YES NO

10 If you are in favor of the question, place an "X" in the box
11 opposite "YES". If you are opposed to the question, place an "X"
12 in the box opposite "NO".

13

14 If a majority of the votes cast in the portion of any county that
15 is part of the proposed district favor the proposal, then the
16 sales tax shall become effective in that portion of the county
17 that is part of the proposed district on the first day of the
18 first calendar quarter immediately following the election. If a
19 majority of the votes cast in the portion of a county that is a
20 part of the proposed district oppose the proposal, then that
21 portion of such county shall not impose the sales tax authorized
22 in this section until after the county governing body has
23 submitted another such sales tax proposal and the proposal is
24 approved by a majority of the qualified voters voting thereon.

25

26 However, if a sales tax proposal is not approved, the governing
27 body of the county shall not resubmit a proposal to the voters
28 pursuant to this section sooner than twelve months from the date

1 of the last proposal submitted pursuant to this section. If the
2 qualified voters in two or more counties that have contiguous
3 districts approve the sales tax proposal, the districts shall
4 combine to become one district.

5 7. There is hereby created a board of trustees to
6 administer any district created and the expenditure of revenue
7 generated pursuant to this section consisting of four individuals
8 to represent each county approving the district, as provided in
9 this subsection. The governing body of each county located
10 within the district, upon approval of that county's sales tax
11 proposal, shall appoint four members to the board of trustees; at
12 least one shall be an owner of a nonlodging business located
13 within the taxing district, or their designee, at least one shall
14 be an owner of a lodging facility located within the district, or
15 their designee, and all members shall reside in the district
16 except that one nonlodging business owner, or their designee, and
17 one lodging facility owner, or their designee, may reside outside
18 the district. Each trustee shall be at least twenty-five years
19 of age and a resident of this state. Of the initial trustees
20 appointed from each county, two shall hold office for two years,
21 and two shall hold office for four years.

22
23 Trustees appointed after expiration of the initial terms shall be
24 appointed to a four-year term by the governing body of the county
25 the trustee represents, with the initially appointed trustee to
26 remain in office until a successor is appointed, and shall take
27 office upon being appointed. Each trustee may be reappointed.
28 Vacancies shall be filled in the same manner in which the trustee

1 vacating the office was originally appointed. The trustees shall
2 not receive compensation for their services, but may be
3 reimbursed for their actual and necessary expenses. The board
4 shall elect a chair and other officers necessary for its
5 membership. Trustees may be removed if:

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

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

11 8. The board of trustees shall have the following powers,
12 authority, and privileges:

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

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

16 (3) To enter into contracts, franchises, and agreements
17 with any person or entity, public or private, affecting the
18 affairs of the district, including contracts with any
19 municipality, district, or state, or the United States, and any
20 of their agencies, political subdivisions, or instrumentalities,
21 for the funding, including without limitation interest rate
22 exchange or swap agreements, planning, development, construction,
23 acquisition, maintenance, or operation of a single exhibition
24 center and recreational facilities or to assist in such activity.
25 "Recreational facilities" means locations explicitly designated
26 for public use where the primary use of the facility involves
27 participation in hobbies or athletic activities;

28 (4) To borrow money and incur indebtedness and evidence the

1 same by certificates, notes, or debentures, to issue bonds and
2 use any one or more lawful funding methods the district may
3 obtain for its purposes at such rates of interest as the district
4 may determine. Any bonds, notes, and other obligations issued or
5 delivered by the district may be secured by mortgage, pledge, or
6 deed of trust of any or all of the property and income of the
7 district. Every issue of such bonds, notes, or other obligations
8 shall be payable out of property and revenues of the district and
9 may be further secured by other property of the district, which
10 may be pledged, assigned, mortgaged, or a security interest
11 granted for such payment, without preference or priority of the
12 first bonds issued, subject to any agreement with the holders of
13 any other bonds pledging any specified property or revenues.
14 Such bonds, notes, or other obligations shall be authorized by
15 resolution of the district board, and shall bear such date or
16 dates, and shall mature at such time or times, but not in excess
17 of thirty years, as the resolution shall specify. Such bonds,
18 notes, or other obligations shall be in such denomination, bear
19 interest at such rate or rates, be in such form, either coupon or
20 registered, be issued as current interest bonds, compound
21 interest bonds, variable rate bonds, convertible bonds, or zero
22 coupon bonds, be issued in such manner, be payable in such place
23 or places, and be subject to redemption as such resolution may
24 provide, notwithstanding section 108.170, RSMo. The bonds,
25 notes, or other obligations may be sold at either public or
26 private sale, at such interest rates, and at such price or prices
27 as the district shall determine;

28 (5) To acquire, transfer, donate, lease, exchange,

1 mortgage, and encumber real and personal property in furtherance
2 of district purposes;

3 (6) To refund any bonds, notes, or other obligations of the
4 district without an election. The terms and conditions of
5 refunding obligations shall be substantially the same as those of
6 the original issue, and the board shall provide for the payment
7 of interest at not to exceed the legal rate, and the principal of
8 such refunding obligations in the same manner as is provided for
9 the payment of interest and principal of obligations refunded;

10 (7) To have the management, control, and supervision of all
11 the business and affairs of the district, and the construction,
12 installation, operation, and maintenance of district improvements
13 therein; to collect rentals, fees, and other charges in
14 connection with its services or for the use of any of its
15 facilities;

16 (8) To hire and retain agents, employees, engineers, and
17 attorneys;

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

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

24 (11) To have and exercise all rights and powers necessary
25 or incidental to or implied from the specific powers granted by
26 this section.

27 9. There is hereby created the "Exhibition Center and
28 Recreational Facility District Sales Tax Trust Fund", which shall

1 consist of all sales tax revenue collected pursuant to this
2 section. The director of revenue shall be custodian of the trust
3 fund, and moneys in the trust fund shall be used solely for the
4 purposes authorized in this section. Moneys in the trust fund
5 shall be considered nonstate funds pursuant to section 15,
6 article IV, Constitution of Missouri. The director of revenue
7 shall invest moneys in the trust fund in the same manner as other
8 funds are invested. Any interest and moneys earned on such
9 investments shall be credited to the trust fund. All sales taxes
10 collected by the director of revenue pursuant to this section on
11 behalf of the district, less one percent for the cost of
12 collection which shall be deposited in the state's general
13 revenue fund after payment of premiums for surety bonds as
14 provided in section 32.087, RSMo, shall be deposited in the trust
15 fund. The director of revenue shall keep accurate records of the
16 amount of moneys in the trust fund which was collected in the
17 district imposing a sales tax pursuant to this section, and the
18 records shall be open to the inspection of the officers of each
19 district and the general public. Not later than the tenth day of
20 each month, the director of revenue shall distribute all moneys
21 deposited in the trust fund during the preceding month to the
22 district. The director of revenue may authorize refunds from the
23 amounts in the trust fund and credited to the district for
24 erroneous payments and overpayments made, and may redeem
25 dishonored checks and drafts deposited to the credit of the
26 district.

27 10. The sales tax authorized by this section is in addition
28 to all other sales taxes allowed by law. Except as modified in

1 this section, all provisions of sections 32.085 and 32.087, RSMo,
2 apply to the sales tax imposed pursuant to this section.

3 11. Any sales tax imposed pursuant to this section shall
4 not extend past the initial term approved by the voters unless an
5 extension of the sales tax is submitted to and approved by the
6 qualified voters in each county in the manner provided in this
7 section. Each extension of the sales tax shall be for a period
8 not to exceed twenty years. The ballot of submission for the
9 extension shall be in substantially the following form:

10 Shall the (name of district) extend the sales tax
11 of one-fourth of one percent for a period of (insert number
12 of years) years to fund the acquisition, construction,
13 maintenance, operation, improvement, and promotion of an
14 exhibition center and recreational facilities?

15 YES NO

16

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

20

21 If a majority of the votes cast favor the extension, then the
22 sales tax shall remain in effect at the rate and for the time
23 period approved by the voters. If a sales tax extension is not
24 approved, the district may submit another sales tax proposal as
25 authorized in this section, but the district shall not submit
26 such a proposal to the voters sooner than twelve months from the
27 date of the last extension submitted.

28 12. Once the sales tax authorized by this section is

1 abolished or terminated by any means, all funds remaining in the
2 trust fund shall be used solely for the purposes approved in the
3 ballot question authorizing the sales tax. The sales tax shall
4 not be abolished or terminated while the district has any
5 financing or other obligations outstanding; provided that any new
6 financing, debt, or other obligation or any restructuring or
7 refinancing of an existing debt or obligation incurred more than
8 ten years after voter approval of the sales tax provided in this
9 section or more than ten years after any voter-approved extension
10 thereof shall not cause the extension of the sales tax provided
11 in this section or cause the final maturity of any financing or
12 other obligations outstanding to be extended. Any funds in the
13 trust fund which are not needed for current expenditures may be
14 invested by the district in the securities described in
15 subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo,
16 or repurchase agreements secured by such securities. If the
17 district abolishes the sales tax, the district shall notify the
18 director of revenue of the action at least ninety days before the
19 effective date of the repeal, and the director of revenue may
20 order retention in the trust fund, for a period of one year, of
21 two percent of the amount collected after receipt of such notice
22 to cover possible refunds or overpayment of the sales tax and to
23 redeem dishonored checks and drafts deposited to the credit of
24 such accounts. After one year has elapsed after the effective
25 date of abolition of the sales tax in the district, the director
26 of revenue shall remit the balance in the account to the district
27 and close the account of the district. The director of revenue
28 shall notify the district of each instance of any amount refunded

1 or any check redeemed from receipts due the district.

2 13. In the event that the district is dissolved or
3 terminated by any means, the governing bodies of the counties in
4 the district shall appoint a person to act as trustee for the
5 district so dissolved or terminated. Before beginning the
6 discharge of duties, the trustee shall take and subscribe an oath
7 to faithfully discharge the duties of the office, and shall give
8 bond with sufficient security, approved by the governing bodies
9 of the counties, to the use of the dissolved or terminated
10 district, for the faithful discharge of duties. The trustee
11 shall have and exercise all powers necessary to liquidate the
12 district, and upon satisfaction of all remaining obligations of
13 the district, shall pay over to the county treasurer of each
14 county in the district and take receipt for all remaining moneys
15 in amounts based on the ratio the levy of each county bears to
16 the total levy for the district in the previous three years or
17 since the establishment of the district, whichever time period is
18 shorter. Upon payment to the county treasurers, the trustee
19 shall deliver to the clerk of the governing body of any county in
20 the district all books, papers, records, and deeds belonging to
21 the dissolved district.

22 67.3000. It shall be lawful for any county of the third
23 classification with a township form of government and with more
24 than eight thousand nine hundred but fewer than nine thousand
25 inhabitants to enter into a contract with any private corporation
26 or corporations, or with any corporation now or hereafter engaged
27 in pumping and delivering water at wholesale for domestic
28 consumption. It shall also be lawful for any such county to

1 acquire, own, and hold, with any private corporation in this
2 state, water mains or interests in water mains through which to
3 procure an adequate supply of water for its inhabitants.

4 71.275. Notwithstanding any other provision of law to the
5 contrary, if the governing body of any municipality finds it in
6 the public interest that a parcel of land that has not been sold
7 within the previous six months and is contiguous and compact to
8 the existing corporate limits of the municipality and located in
9 an unincorporated area of the county, which is used as a research
10 park, should be located in the municipality, such municipality
11 may annex such parcel, provided that the municipality obtains
12 written consent of all the property owners located within the
13 unincorporated area of such parcel. For purposes of this
14 section, the term "research park" shall mean an area developed by
15 a university to be used by technology-intensive and research-
16 based companies as a business location, and a parcel of land
17 shall be considered "sold" when there is a change in at least
18 fifty-one percent of the property's ownership in a transaction
19 that involves a buyer or buyers and a seller or sellers, but
20 shall not include a partial divestment of such real property or
21 any transaction in which ownership is vested in whole or in part
22 in a subsidiary, affiliate, partner, joint venturer, or other
23 entity to the owner.

24 71.285. 1. Whenever weeds or trash, in violation of an
25 ordinance, are allowed to grow or accumulate, as the case may be,
26 on any part of any lot or ground within any city, town or village
27 in this state, the owner of the ground, or in case of joint
28 tenancy, tenancy by entireties or tenancy in common, each owner

1 thereof, shall be liable. The marshal or other city official as
2 designated in such ordinance shall give a hearing after ten days'
3 notice thereof, either personally or by United States mail to the
4 owner or owners, or the owner's agents, or by posting such notice
5 on the premises; thereupon, the marshal or other designated city
6 official may declare the weeds or trash to be a nuisance and
7 order the same to be abated within five days; and in case the
8 weeds or trash are not removed within the five days, the marshal
9 or other designated city official shall have the weeds or trash
10 removed, and shall certify the costs of same to the city clerk,
11 who shall cause a special tax bill therefor against the property
12 to be prepared and to be collected by the collector, with other
13 taxes assessed against the property; and the tax bill from the
14 date of its issuance shall be a first lien on the property until
15 paid and shall be prima facie evidence of the recitals therein
16 and of its validity, and no mere clerical error or informality in
17 the same, or in the proceedings leading up to the issuance, shall
18 be a defense thereto. Each special tax bill shall be issued by
19 the city clerk and delivered to the collector on or before the
20 first day of June of each year. Such tax bills if not paid when
21 due shall bear interest at the rate of eight percent per annum.
22 Notwithstanding the time limitations of this section, any city,
23 town or village located in a county of the first classification
24 may hold the hearing provided in this section four days after
25 notice is sent or posted, and may order at the hearing that the
26 weeds or trash shall be abated within five business days after
27 the hearing and if such weeds or trash are not removed within
28 five business days after the hearing, the order shall allow the

1 city to immediately remove the weeds or trash pursuant to this
2 section. Except for lands owned by a public utility,
3 rights-of-way, and easements appurtenant or incidental to lands
4 controlled by any railroad, the department of transportation, the
5 department of natural resources or the department of
6 conservation, the provisions of this subsection shall not apply
7 to any city with a population of at least seventy thousand
8 inhabitants which is located in a county of the first
9 classification with a population of less than one hundred
10 thousand inhabitants which adjoins a county with a population of
11 less than one hundred thousand inhabitants that contains part of
12 a city with a population of three hundred fifty thousand or more
13 inhabitants, any city with a population of one hundred thousand
14 or more inhabitants which is located within a county of the first
15 classification that adjoins no other county of the first
16 classification, or any city, town or village located within a
17 county of the first classification with a charter form of
18 government with a population of nine hundred thousand or more
19 inhabitants, or any city with a population of three hundred fifty
20 thousand or more inhabitants which is located in more than one
21 county, or the City of St. Louis, where such city, town or
22 village establishes its own procedures for abatement of weeds or
23 trash, and such city may charge its costs of collecting the tax
24 bill, including attorney fees, in the event a lawsuit is required
25 to enforce a tax bill.

26 2. Except as provided in subsection 3 of this section, if
27 weeds are allowed to grow, or if trash is allowed to accumulate,
28 on the same property in violation of an ordinance more than once

1 during the same growing season in the case of weeds, or more than
2 once during a calendar year in the case of trash, in any city
3 with a population of three hundred fifty thousand or more
4 inhabitants which is located in more than one county, in the City
5 of St. Louis, in any city, town or village located in a county of
6 the first classification with a charter form of government with a
7 population of nine hundred thousand or more inhabitants, in any
8 fourth class city located in a county of the first classification
9 with a charter form of government and a population of less than
10 three hundred thousand, or in any home rule city with more than
11 one hundred thirteen thousand two hundred but less than one
12 hundred thirteen thousand three hundred inhabitants located in a
13 county with a charter form of government and with more than six
14 hundred thousand but less than seven hundred thousand
15 inhabitants, the marshal or other designated city official may
16 order that the weeds or trash be abated within five business days
17 after notice is sent to or posted on the property. In case the
18 weeds or trash are not removed within the five days, the marshal
19 or other designated city official may have the weeds or trash
20 removed and the cost of the same shall be billed in the manner
21 described in subsection 1 of this section.

22 3. If weeds are allowed to grow, or if trash is allowed to
23 accumulate, on the same property in violation of an ordinance
24 more than once during the same growing season in the case of
25 weeds, or more than once during a calendar year in the case of
26 trash, in any city with a population of three hundred fifty
27 thousand or more inhabitants which is located in more than one
28 county, in the City of St. Louis, in any city, town or village

1 located in a county of the first classification with a charter
2 form of government with a population of nine hundred thousand or
3 more inhabitants, in any fourth class city located in a county of
4 the first classification with a charter form of government and a
5 population of less than three hundred thousand, in any home rule
6 city with more than one hundred thirteen thousand two hundred but
7 less than one hundred thirteen thousand three hundred inhabitants
8 located in a county with a charter form of government and with
9 more than six hundred thousand but less than seven hundred
10 thousand inhabitants, in any third class city with a population
11 of at least ten thousand inhabitants [but less than fifteen
12 thousand inhabitants with the greater part of the population
13 located in a county of the first classification], in any city of
14 the third classification with more than sixteen thousand nine
15 hundred but less than seventeen thousand inhabitants, or in any
16 city of the third classification with more than eight thousand
17 but fewer than nine thousand inhabitants, the marshal or other
18 designated official may, without further notification, have the
19 weeds or trash removed and the cost of the same shall be billed
20 in the manner described in subsection 1 of this section. The
21 provisions of subsection 2 and this subsection do not apply to
22 lands owned by a public utility and lands, rights-of-way, and
23 easements appurtenant or incidental to lands controlled by any
24 railroad.

25 4. The provisions of this section shall not apply to any
26 city with a population of one hundred thousand or more
27 inhabitants which is located within a county of the first
28 classification that adjoins no other county of the first

1 classification where such city establishes its own procedures for
2 abatement of weeds or trash, and such city may charge its costs
3 of collecting the tax bill, including attorney fees, in the event
4 a lawsuit is required to enforce a tax bill.

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

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

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

3
4 Shall (insert the name of the city) impose a tax on
5 the charges for all sleeping rooms paid by the transient guests
6 of hotels and motels situated in (name of city) at a
7 rate of (insert rate of percent) percent for the purpose of
8 promoting tourism?

9 YES NO

10 _____
11 If a majority of the votes cast on the question by the qualified
12 voters voting thereon are in favor of the question, then the tax
13 shall become effective on the first day of the second calendar
14 quarter following the calendar quarter in which the election was
15 held. If a majority of the votes cast on the question by the
16 qualified voters voting thereon are opposed to the question, then
17 the tax authorized by this section shall not become effective
18 unless and until the question is resubmitted under this section
19 to the qualified voters of the city and such question is approved
20 by a majority of the qualified voters of the city voting on the
21 question.

22 3. 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 94.400. 1. All cities in this state [which now have or may
26 hereafter contain a population of not less than ten thousand and
27 less than three hundred thousand inhabitants according to the
28 last preceding federal decennial census,] framing and adopting a

1 charter for its own government under the provisions of section
2 19, article VI of the constitution of this state, known as
3 "constitutional charter cities", may by city ordinance levy and
4 impose annually for municipal purposes upon all subjects and
5 objects of taxation within their corporate limits a tax which
6 shall not exceed the maximum rate of one dollar on the one
7 hundred dollars assessed valuation, and may by city ordinance
8 levy and impose annually an additional tax at a rate in excess of
9 said one dollar on the one hundred dollars assessed valuation,
10 but not to exceed forty cents on the one hundred dollars assessed
11 valuation for any one or more of the following purposes, to wit:
12 Library, hospital, public health, and museum purposes, except
13 that the rate of tax levy of one dollar on the one hundred
14 dollars assessed valuation for general municipal purposes may, in
15 addition to the aforesaid rate and purposes of increase which may
16 be voted by city ordinance, be further increased for general
17 municipal purposes for a period not to exceed four years at any
18 one time when such rate and purpose of increase are submitted to
19 a vote of the voters within such cities and two-thirds of the
20 voters voting thereon shall vote therefor, but such increase so
21 voted shall be limited to a maximum rate of taxation not to
22 exceed thirty cents on the one hundred dollars assessed
23 valuation.

24 2. The legislative body of any such cities may submit the
25 question of increasing the levy when in the opinion of such
26 legislative body the necessity therefor arises and the question
27 shall be submitted by such legislative body when petitioned
28 therefor by voters equaling in number five percent of the voters

1 of such cities voting for a mayor at the last election at which a
2 mayor was elected.

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

5 Shall there be a cent increase in tax levy on one
6 hundred dollars valuation for general municipal purposes for....
7 years in the city of?

8 4. If such increase of levy shall be voted, then such
9 increased levy shall be effective for the number of years
10 designated, and no longer, but such cities through their
11 legislative bodies may submit any such proposal for continuing
12 such increase of levy at any time for like periods not to exceed
13 four years each.

14 5. Any city that has a levy for recreation grounds in
15 excess of two mills on August 28, 1994, may continue the levy at
16 that rate without any further action. Any levy for recreation
17 purposes which is two mills or less on August 28, 1994, shall be
18 for purposes of computing the amount permitted by law considered
19 to be under section 90.010, RSMo. Any increase in the levy for
20 recreation grounds after August 28, 1994, shall be in accordance
21 with procedures set forth in section 90.010, RSMo.

22 94.902. 1. The governing body of any city of the third
23 classification with more than twenty-six thousand three hundred
24 but less than twenty-six thousand seven hundred inhabitants, or
25 any city of the fourth classification with more than thirty
26 thousand three hundred but fewer than thirty thousand seven
27 hundred inhabitants, or any city of the fourth classification
28 with more than twenty-four thousand eight hundred but fewer than

1 twenty-five thousand inhabitants, may impose, by order or
2 ordinance, a sales tax on all retail sales made in the city which
3 are subject to taxation under chapter 144, RSMo. The tax
4 authorized in this section may be imposed in an amount of up to
5 one-half of one percent, and shall be imposed solely for the
6 purpose of improving the public safety for such city, including
7 but not limited to expenditures on equipment, city employee
8 salaries and benefits, and facilities for police, fire and
9 emergency medical providers. The tax authorized in this section
10 shall be in addition to all other sales taxes imposed by law, and
11 shall be stated separately from all other charges and taxes. The
12 order or ordinance imposing a sales tax under this section shall
13 not become effective unless the governing body of the city
14 submits to the voters residing within the city, at a county or
15 state general, primary, or special election, a proposal to
16 authorize the governing body of the city to impose a tax under
17 this section.

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

20 Shall the city of
21 (city's name) impose a citywide sales tax at a rate of
22 (insert rate of percent) percent for the purpose of improving the
23 public safety of the city?

24 YES NO

25
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"
28 in the box opposite "NO".

1 If a majority of the votes cast on the proposal by the qualified
2 voters voting thereon are in favor of the proposal, then the
3 ordinance or order and any amendments to the order or ordinance
4 shall become effective on the first day of the second calendar
5 quarter after the director of revenue receives notice of the
6 adoption of the sales tax. If a majority of the votes cast on
7 the proposal by the qualified voters voting thereon are opposed
8 to the proposal, then the tax shall not become effective unless
9 the proposal is resubmitted under this section to the qualified
10 voters and such proposal is approved by a majority of the
11 qualified voters voting on the proposal. However, in no event
12 shall a proposal under this section be submitted to the voters
13 sooner than twelve months from the date of the last proposal
14 under this section.

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

1 The director shall keep accurate records of the amount of money
2 in the trust fund and which was collected in each city imposing a
3 sales tax under this section, and the records shall be open to
4 the inspection of officers of the city and the public. Not later
5 than the tenth day of each month the director shall distribute
6 all moneys deposited in the trust fund during the preceding month
7 to the city which levied the tax. Such funds shall be deposited
8 with the city treasurer of each such city, and all expenditures
9 of funds arising from the trust fund shall be by an appropriation
10 act to be enacted by the governing body of each such city.
11 Expenditures may be made from the fund for any functions
12 authorized in the ordinance or order adopted by the governing
13 body submitting the tax to the voters. If the tax is repealed,
14 all funds remaining in the special trust fund shall continue to
15 be used solely for the designated purposes. Any funds in the
16 special trust fund which are not needed for current expenditures
17 shall be invested in the same manner as other funds are invested.
18 Any interest and moneys earned on such investments shall be
19 credited to the fund.

20 4. The director of the department of revenue may authorize
21 the state treasurer to make refunds from the amounts in the trust
22 fund and credited to any city for erroneous payments and
23 overpayments made, and may redeem dishonored checks and drafts
24 deposited to the credit of such cities. If any city abolishes
25 the tax, the city shall notify the director of the action at
26 least ninety days before the effective date of the repeal, and
27 the director may order retention in the trust fund, for a period
28 of one year, of two percent of the amount collected after receipt

1 of such notice to cover possible refunds or overpayment of the
2 tax and to redeem dishonored checks and drafts deposited to the
3 credit of such accounts. After one year has elapsed after the
4 effective date of abolition of the tax in such city, the director
5 shall remit the balance in the account to the city and close the
6 account of that city. The director shall notify each city of
7 each instance of any amount refunded or any check redeemed from
8 receipts due the city.

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

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

18 YES NO

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

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

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

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

1 for the sleeping room and all other taxes imposed by law, and
2 shall be stated separately from all other charges and taxes.

3 2. No such order or ordinance shall become effective unless
4 the governing body of the city submits to the voters of the city
5 at a state general, primary, or special election a proposal to
6 authorize the governing body of the city to impose a tax under
7 this section. If a majority of the votes cast on the question by
8 the qualified voters voting thereon are in favor of the question,
9 then the tax shall become effective on the first day of the
10 second calendar quarter following the calendar quarter in which
11 the election was held. If a majority of the votes cast on the
12 question by the qualified voters voting thereon are opposed to
13 the question, then the tax shall not become effective unless and
14 until the question is resubmitted under this section to the
15 qualified voters of the city and such question is approved by a
16 majority of the qualified voters voting on the question.

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

27 4. The governing body of any city that has adopted the tax
28 authorized in this section may submit the question of repeal of

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

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

27 6. As used in this section, "transient guests" means a
28 person or persons who occupy a room or rooms in a hotel or motel

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

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 for all tax years beginning on or after January 1, 2009, but
18 ending on or before December 31, 2013, the rate may not exceed
19 the greater of the rate in effect in the 1984 tax year or the
20 most recent voter-approved rate. For all tax years beginning on
21 or after January 1, 2014, all political subdivisions shall
22 immediately revise the applicable rates of levy for each purpose
23 for each subclass of real property, individually, and personal
24 property, in the aggregate, for which taxes are levied to the
25 extent necessary to produce from all taxable property, exclusive
26 of new construction and improvements, substantially the same
27 amount of tax revenue as was produced in the previous year for
28 each subclass of real property, individually, and personal

1 property, in the aggregate, except that the rate may not exceed
2 the most recent voter-approved rate. For the 2009 tax year, any
3 political subdivision may levy a rate sufficient to generate
4 substantially the same amount of tax revenue as was produced in
5 the 2007 tax year from all taxable property, exclusive of any new
6 construction or improvements attributable to tax years 2008 and
7 2009, except that such rate shall not exceed the greater of the
8 rate in effect for the 1984 tax year or the most recent voter
9 approved tax rate. Provisions of section 163.021, RSMo, to the
10 contrary notwithstanding, any school district may levy the
11 operating levy for school purposes required for the current year
12 pursuant to subsection 2 of section 163.021, RSMo, less all
13 adjustments required pursuant to article X, section 22 of the
14 Missouri Constitution and under subdivision (4) of subsection 5
15 of this section, if such tax rate does not exceed the highest tax
16 rate in effect subsequent to the 1980 tax year. Provisions of
17 section 163.021, RSMo, to the contrary notwithstanding, for all
18 tax years beginning on or after January 1, 2014, any school
19 district may levy the operating levy for school purposes required
20 for the current year pursuant to subsection 2 of section 163.021,
21 RSMo, less all adjustments required pursuant to article X,
22 section 22 of the Missouri Constitution and under subdivision (4)
23 of subsection 5 of this section if such tax rate does not exceed
24 the most recent voter-approved tax rate. Such tax revenue shall
25 not include any receipts from ad valorem levies on any real
26 property which was assessed by the assessor of a county or city
27 in such previous year but is assessed by the assessor of a county
28 or city in the current year in a different subclass of real

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

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

21 3. (1) Where the taxing authority is a school district, it
22 shall be required to revise the rates of levy to the extent
23 necessary to produce from all taxable property, including
24 state-assessed railroad and utility property, which shall be
25 separately estimated in addition to other data required in
26 complying with section 164.011, RSMo, substantially the amount of
27 tax revenue permitted in this section. In the year following tax
28 rate reduction, the tax rate ceiling may be adjusted to offset

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

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

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

1 same as it would have been had the corrected or finalized
2 assessment been available at the time of the prior calculation;

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

11 4. (1) In order to implement the provisions of this
12 section and section 22 of article X of the Constitution of
13 Missouri, the term "improvements" shall apply to both real and
14 personal property. In order to determine the value of new
15 construction and improvements, each county assessor shall
16 maintain a record of real property valuations in such a manner as
17 to identify each year the increase in valuation for each
18 political subdivision in the county as a result of new
19 construction and improvements. The value of new construction and
20 improvements shall include the additional assessed value of all
21 improvements or additions to real property which were begun after
22 and were not part of the prior year's assessment, except that the
23 additional assessed value of all improvements or additions to
24 real property which had been totally or partially exempt from ad
25 valorem taxes pursuant to sections 99.800 to 99.865, RSMo,
26 sections 135.200 to 135.255, RSMo, and section 353.110, RSMo,
27 shall be included in the value of new construction and
28 improvements when the property becomes totally or partially

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

1 article X of the Missouri Constitution, the term "property" means
2 all taxable property, including state-assessed property.

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

25 5. (1) In all political subdivisions, the tax rate ceiling
26 established pursuant to this section shall not be increased
27 unless approved by a vote of the people. Approval of the higher
28 tax rate shall be by at least a majority of votes cast. When a

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

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

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

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

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

19 (4) In a year of general reassessment, a governing body
20 whose tax rate is lower than its tax rate ceiling shall revise
21 its tax rate pursuant to the provisions of subsection 4 of this
22 section as if its tax rate was at the tax rate ceiling. In a
23 year following general reassessment, if such governing body
24 intends to increase its tax rate, the governing body shall
25 conduct a public hearing, and in a public meeting it shall adopt
26 an ordinance, resolution, or policy statement justifying its
27 action prior to setting and certifying its tax rate. The
28 provisions of this subdivision shall not apply to any political

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

7 6. (1) For the purposes of calculating state aid for
8 public schools pursuant to section 163.031, RSMo, each taxing
9 authority which is a school district shall determine its proposed
10 tax rate as a blended rate of the classes or subclasses of
11 property. Such blended rate shall be calculated by first
12 determining the total tax revenue of the property within the
13 jurisdiction of the taxing authority, which amount shall be equal
14 to the sum of the products of multiplying the assessed valuation
15 of each class and subclass of property by the corresponding tax
16 rate for such class or subclass, then dividing the total tax
17 revenue by the total assessed valuation of the same jurisdiction,
18 and then multiplying the resulting quotient by a factor of one
19 hundred. Where the taxing authority is a school district, such
20 blended rate shall also be used by such school district for
21 calculating revenue from state-assessed railroad and utility
22 property as defined in chapter 151, RSMo, and for apportioning
23 the tax rate by purpose.

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

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

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

1 levying a violative tax rate.

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

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

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

10 9. If in any action, including a class action, the court
11 issues an order requiring a taxing authority to revise the tax
12 rates as provided in this section or enjoins a taxing authority
13 from the collection of a tax because of its failure to revise the
14 rate of levy as provided in this section, any taxpayer paying his
15 or her taxes when an improper rate is applied has erroneously
16 paid his or her taxes in part, whether or not the taxes are paid
17 under protest as provided in section 139.031, RSMo, or otherwise
18 contested. The part of the taxes paid erroneously is the
19 difference in the amount produced by the original levy and the
20 amount produced by the revised levy. The township or county
21 collector of taxes or the collector of taxes in any city shall
22 refund the amount of the tax erroneously paid. The taxing
23 authority refusing to revise the rate of levy as provided in this
24 section shall make available to the collector all funds necessary
25 to make refunds pursuant to this subsection. No taxpayer shall
26 receive any interest on any money erroneously paid by him or her
27 pursuant to this subsection. Effective in the 1994 tax year,
28 nothing in this section shall be construed to require a taxing

1 authority to refund any tax erroneously paid prior to or during
2 the third tax year preceding the current tax year.

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

14 137.1040. 1. In addition to other levies authorized by
15 law, the county commission in counties not adopting an
16 alternative form of government and the proper administrative body
17 in counties adopting an alternative form of government, or the
18 governing body of any city, town, or village, in their discretion
19 may levy an additional tax, not to exceed one quarter of one cent
20 on each one hundred dollars assessed valuation, on all taxable
21 real property located within such city, town, village, or county,
22 all of such tax to be collected and allocated to the city, town,
23 village, or county treasury, where it shall be known and
24 designated as the "Cemetery Maintenance Trust Fund" to be used
25 for the upkeep and maintenance of cemeteries located within such
26 city, town, village, or county.

27 2. To the extent necessary to comply with article X,
28 section 22(a) of the Missouri Constitution, for any city, town,

1 village, or county with a tax levy at or above the limitations
2 provided under article X, section 11(b), no ordinance adopted
3 under this section shall become effective unless the county
4 commission or proper administrative body of the county, or
5 governing body of the city, town, or village submits to the
6 voters of the city, town, village, or county at a state general,
7 primary, or special election a proposal to authorize the
8 imposition of a tax under this section. The tax authorized under
9 this section shall be levied and collected in the same manner as
10 other real property taxes are levied and collected within the
11 city, town, village, or county. Such tax shall be in addition to
12 all other taxes imposed on real property, and shall be stated
13 separately from all other charges and taxes. Such tax shall not
14 become effective unless the county commission or proper
15 administrative body of the county or governing body of the city,
16 town, or village, by order or ordinance, submits to the voters of
17 the county a proposal to authorize the city, town, village, or
18 county to impose a tax under this section on any day available
19 for such city, town, village, or county to hold elections or at a
20 special election called for that purpose.

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

23 "Shall (insert the name of the city, town, village,
24 or county) impose a tax on all real property situated in
25 (name of the city, town, village, or county) at a rate of one
26 quarter of one cent per one hundred dollars assessed valuation
27 percent for the sole purpose of providing funds for the
28 maintenance, upkeep, and preservation of city, town, village, or

1 county cemeteries?"

2 YES NO

3 If a majority of the votes cast on the question by the qualified
4 voters voting thereon are in favor of the question, then the tax
5 shall become effective on the first day of the second calendar
6 quarter immediately following notification to the city, town,
7 village, or county collector. If a majority of the votes cast on
8 the question by the qualified voters voting thereon are opposed
9 to the question, then the tax shall not become effective unless
10 and until the question is resubmitted under this section to the
11 qualified voters and such question is approved by a majority of
12 the qualified voters voting on the question.

13 4. The tax imposed under this section shall be known as the
14 "Cemetery Maintenance Tax". Each city, town, village, or county
15 imposing a tax under this section shall establish separate trust
16 funds to be known as the "Cemetery Maintenance Trust Fund". The
17 city, town, village, or county treasurer shall deposit the
18 revenue derived from the tax imposed under this section for
19 cemetery purposes in the city, town, village, or county cemetery
20 maintenance trust fund. The proceeds of such tax shall be
21 appropriated by the county commission or appropriate
22 administrative body, or the governing body of the city, town, or
23 village exclusively for the maintenance, upkeep, and preservation
24 of cemeteries located within the county.

25 5. All applicable provisions in this chapter relating to
26 property tax shall apply to the collection of any tax imposed
27 under this section.

28 139.031. 1. Any taxpayer may protest all or any part of

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

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

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

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

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

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

1 of the impounded taxes, and any interest earned thereon, to the
2 appropriate officials of the taxing authorities. Either party to
3 the proceedings may appeal the determination of the circuit
4 court.

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

19 [7.] 6. No taxpayer shall receive any interest on any money
20 paid in by the taxpayer erroneously.

21 [8.] 7. All protested taxes impounded under protest under
22 subsection 1 [or 2] of this section and all disputed taxes
23 impounded under notice as required by section 138.430, RSMo,
24 shall be invested by the collector in the same manner as assets
25 specified in section 30.260, RSMo, for investment of state
26 moneys. A taxpayer who is entitled to a refund of protested or
27 disputed taxes shall also receive the interest earned on the
28 investment thereof. If the collector is ordered to release and

1 disburse all or part of the taxes paid under protest or dispute
2 to the proper official, such taxes shall be disbursed along with
3 the proportional amount of interest earned on the investment of
4 the taxes due the particular taxing authority.

5 [9.] 8. On or before March first next following the
6 delinquent date of taxes paid under protest or disputed, the
7 county collector shall notify any taxing authority of the taxes
8 paid under protest and disputed taxes which would be received by
9 such taxing authority if the funds were not the subject of a
10 protest or dispute. Any taxing authority may apply to the
11 circuit court of the county or city not within a county in which
12 a collector has impounded protested or disputed taxes under this
13 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 disbursal 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, and the second notice shall be by certified
22 mail. If the certified mail is returned to the collector
23 unsigned, then notice shall be sent before the sale by first
24 class mail to both the owner of record and the occupant of the
25 real property at least fifteen days before the fourth Monday in
26 August. The postage for the mailing of the notices shall be paid
27 by the county commission. The failure of the taxpayer or the
28 publicly recorded owner to receive the notice provided for in

1 this section shall not relieve the taxpayer or publicly recorded
2 owner of any tax liability imposed by law.

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

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

1 real estate to again become taxable real property and if such
2 instrument has not been recorded in the office of the recorder in
3 the county in which the real estate has been situated. Such
4 three-year limitation shall only be applicable once the recording
5 of the title has occurred.

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

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

22 2. The person offering at said sale to pay the required sum
23 for a tract shall be considered the purchaser of such land;
24 provided, no sale shall be made to any person who is currently
25 delinquent on any tax payments on any property, other than a
26 delinquency on the property being offered for sale, and who does
27 not sign an affidavit stating such at the time of sale. Failure
28 to sign such affidavit as well as signing a false affidavit may

1 invalidate such sale. No bid shall be received from any person
2 not a resident of the state of Missouri [until such person] or a
3 foreign corporation or entity all deemed nonresidents. A
4 nonresident shall file with said collector an agreement in
5 writing consenting to the jurisdiction of the circuit court of
6 the county in which such sale shall be made, and also filing with
7 such collector an appointment of some citizen of said county as
8 agent [of said purchaser], and consenting that service of process
9 on such agent shall give such court jurisdiction to try and
10 determine any suit growing out of or connected with such sale for
11 taxes. After the delinquent auction sale, any certificate of
12 purchase shall be issued to the agent. After meeting the
13 requirements of section 140.405, the property shall be conveyed
14 to the agent on behalf of the nonresident, and the agent shall
15 thereafter convey the property to the nonresident.

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

24 140.230. 1. When real estate has been sold for taxes or
25 other debt by the sheriff or collector of any county within the
26 state of Missouri, and the same sells for a greater amount than
27 the debt or taxes and all costs in the case it shall be the duty
28 of the sheriff or collector of the county, when such sale has

1 been or may hereafter be made, to make a written statement
2 describing each parcel or tract of land sold by him for a greater
3 amount than the debt or taxes and all costs in the case together
4 with the amount of surplus money in each case. The statement
5 shall be subscribed and sworn to by the sheriff or collector
6 making it before some officer competent to administer oaths
7 within this state, and then presented to the county commission of
8 the county where the sale has been or may be made; and on the
9 approval of the statement by the commission, the sheriff or
10 collector making the same shall pay the surplus money into the
11 county treasury, take the receipt in duplicate of the treasurer
12 for the overplus of money and retain one of the duplicate
13 receipts himself and file the other with the county commission,
14 and thereupon the commission shall charge the treasurer with the
15 amount.

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

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

28 140.250. 1. Whenever any lands have been or shall

1 hereafter be offered for sale for delinquent taxes, interest,
2 penalty and costs by the collector of the proper county for any
3 two successive years and no person shall have bid therefor a sum
4 equal to the delinquent taxes thereon, interest, penalty and
5 costs provided by law, then such county collector shall at the
6 next regular tax sale of lands for delinquent taxes sell same to
7 the highest bidder, except the highest bid shall not be less than
8 the sum equal to the delinquent taxes, interest, penalties, and
9 costs, and there shall be a ninety-day period of redemption from
10 such sales as specified in section 140.405.

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

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

21 4. A purchaser at any sale subsequent to the third offering
22 of any land or lots, whether by the collector or a trustee as
23 provided in section 140.260, shall be entitled to the immediate
24 issuance and delivery of a collector's deed and there shall be no
25 period of redemption from such sales after the third offering;
26 provided, however, before any purchaser at a sale to which this
27 section is applicable shall be entitled to a collector's deed it
28 shall be the duty of the collector to demand, and the purchaser

1 to pay, in addition to his bid, all taxes due and unpaid on such
2 lands or lots that become due and payable on such lands or lots
3 subsequent to the date of the taxes included in such
4 advertisement and sale. The collector's deed or trustee's deed
5 shall have priority over all other liens or encumbrances on the
6 property sold except for real property taxes or federal liens.

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

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

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

28 3. Such person or persons so designated shall not be

1 required to pay the amount bid on any such purchase but the
2 collector's deed issuing on such purchase shall recite the
3 delinquent taxes for which said lands or lots were sold, the
4 amount due each respective taxing authority involved, and that
5 the grantee in such deed or deeds holds title as trustee for the
6 use and benefit of the fund or funds entitled to the payment of
7 the taxes for which said lands or lots were sold.

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

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

1 6. Upon appointment of any such person or persons to act as
2 trustee as herein designated a certified copy of the order making
3 such appointment shall be delivered to the collector, and if such
4 authority be revoked a certified copy of the revoking order shall
5 also be delivered to the collector.

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

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

25 140.290. 1. After payment shall have been made the county
26 collector shall give the purchaser a certificate in writing, to
27 be designated as a certificate of purchase, which shall carry a
28 numerical number and which shall describe the land so purchased,

1 each tract or lot separately stated, the total amount of the tax,
2 with penalty, interest and costs, and the year or years of
3 delinquency for which said lands or lots were sold, separately
4 stated, and the aggregate of all such taxes, penalty, interest
5 and costs, and the sum bid on each tract.

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

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

1 the county collector.

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

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

23 6. This section shall not apply to any post-third year tax
24 sale.

25 140.310. 1. The purchaser of any tract or lot of land at
26 sale for delinquent taxes, homesteads excepted, shall at any time
27 after one year from the date of sale be entitled to the immediate
28 possession of the premises so purchased during the redemption

1 period provided for in this law, unless sooner redeemed;
2 provided, however, any owner or occupant of any tract or lot of
3 land purchased may retain possession of said premises by making a
4 written assignment of, or agreement to pay, rent certain or
5 estimated to accrue during such redemption period or so much
6 thereof as shall be sufficient to discharge the bid of the
7 purchaser with interest thereon as provided in the certificate of
8 purchase.

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

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

25 4. Any rent collected by the purchaser, his heirs or
26 assigns, shall operate as a payment upon the amount due the
27 holder of such certificate of purchase, and such amount or
28 amounts, together with the date paid and by whom shall be

1 endorsed as a credit upon said certificate, and which said sums
2 shall be taken into consideration in the redemption of such land,
3 as provided for in this chapter.

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

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

16 140.340. 1. The owner or occupant of any land or lot sold
17 for taxes, or any other persons having an interest therein, may
18 redeem the same at any time during the one year next ensuing, in
19 the following manner: by paying to the county collector, for the
20 use of the purchaser, his heirs or assigns, the full sum of the
21 purchase money named in his certificate of purchase and all the
22 cost of the sale, including the cost to record the certificate of
23 purchase as required in section 140.290, the fee necessary to
24 record the release of such certificate of purchase, and the cost
25 of the title search and certified mailings of notification
26 required in sections 140.150 to 140.405, together with interest
27 at the rate specified in such certificate, not to exceed ten
28 percent annually, except on a sum paid by a purchaser in excess

1 of the delinquent taxes due plus costs of the sale, no interest
2 shall be owing on the excess amount, with all subsequent taxes
3 which have been paid thereon by the purchaser, his heirs or
4 assigns, with interest at the rate of eight percent per annum on
5 such taxes subsequently paid, and in addition thereto the person
6 redeeming any land shall pay the costs incident to entry of
7 recital of such redemption. The collector shall record the
8 release of the certificate of purchase at the time the owner of
9 record redeems such tax sale property within the time period for
10 redemption.

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

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

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

26 140.405. Any person purchasing property at a delinquent
27 land tax auction shall not acquire the deed to the real estate,
28 as provided for in section 140.420, until the [person] purchaser

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

1 publicly recorded owner of the property sold at the delinquent
2 land tax auction desiring to transact or transfer ownership of
3 such property, or execute any additional liens or encumbrances on
4 the property, after the delinquent land tax auction, shall first
5 redeem such property under section 140.340. Failure of the
6 publicly recorded owner of the property to comply with this
7 provision shall result in such owner's reimbursement to the
8 purchaser for all the cost of the sale, including the cost for
9 recording the certificate of purchase under section 140.290, the
10 fee necessary to record the release of such certificate of
11 purchase, the cost of the title search and certified mail
12 notifications required in sections 140.150 to 140.405, and
13 interest at the rate specified in the certificate of purchase,
14 not to exceed ten percent annually, and such owner shall make
15 further reimbursement for any taxes that the purchaser may have
16 paid plus eight percent interest on such taxes. If any real
17 estate is purchased at a third-offering tax auction and has a
18 publicly recorded deed of trust, mortgage, lease, lien or claim
19 upon the real estate, the purchaser of said property at a
20 third-offering tax auction shall notify anyone with a publicly
21 recorded deed of trust, mortgage, lease, lien or claim upon the
22 real estate pursuant to this section within forty-five days after
23 the purchase at the collector's sale. Once the purchaser has
24 **[notified]** provided the county collector **[by affidavit that**
25 **proper notice has been given]** the documents required under this
26 section, anyone with a publicly recorded deed of trust, mortgage,
27 lease, lien or claim upon the property shall have ninety days to
28 redeem said property or be forever barred from redeeming said

1 property, except that no notice is required for post-third year
2 tax sales as provided in subsection 4 of section 140.250. If the
3 county collector chooses to have the title search done then the
4 county collector must comply with all provisions of this section,
5 and may charge the purchaser the cost of the title search before
6 giving the purchaser a deed pursuant to section 140.420.

7 140.420. If no person shall redeem the lands sold for
8 taxes, if redemption is allowed, within one year [from the sale]
9 or within the ninety-day notice as specified in section 140.405
10 for a third-year tax sale, at the expiration thereof, and on
11 production of certificate of purchase, the collector of the
12 county in which the sale of such lands took place shall execute
13 to the purchaser, his heirs or assigns, in the name of the state,
14 a conveyance of the real estate so sold, which shall vest in the
15 grantee an absolute estate in fee simple, subject, however, to
16 all claims thereon for unpaid taxes except such unpaid taxes
17 existing at time of the purchase of said lands and the lien for
18 which taxes was inferior to the lien for taxes for which said
19 tract or lot of land was sold.

20 141.160. 1. The general law relating to taxation and the
21 collection of delinquent taxes, as now existing, shall apply to
22 counties of the first class having a charter form of government
23 insofar as not inconsistent with the provisions of sections
24 141.010 to 141.160, except that counties of the first class
25 operating under a charter form of government may hereafter elect
26 to operate under the provisions of chapter 140, RSMo, the general
27 law relating to the collection of delinquent taxes, by the
28 enactment of an ordinance by the legislative body of such county.

1 2. In addition to any other provisions of law related to
2 delinquent tax collection fees, in all counties having a charter
3 form of government and more than six hundred thousand
4 inhabitants, the collector shall collect on behalf of the county
5 and pay into the county general fund an additional fee for the
6 collection of delinquent and back taxes of five percent on all
7 sums collected to be added to the face of the tax bill and
8 collected from the party paying the tax.

9 3. The provisions of sections 141.010 to 141.160 shall not
10 apply to counties of the first class not having a charter form of
11 government, and such counties shall operate under the provisions
12 of chapter 140, RSMo.

13 165.071. 1. At least once in every month the county
14 collector in all counties of the first and second classifications
15 and the collector-treasurer in counties having township
16 organization shall pay over to the treasurer of the school board
17 of all seven-director districts all moneys received and collected
18 by the county collector and the collector-treasurer to which the
19 board is entitled and take duplicate receipts from the treasurer,
20 one of which the county collector and the collector-treasurer
21 shall file with the secretary of the school board and the other
22 the county collector and the collector-treasurer shall file in
23 his or her settlement with the county commission.

24 2. The county collector in counties of the third and fourth
25 classification, except in counties under township organization,
26 shall pay over to the county treasurer at least once in every
27 month all moneys received and collected by the county collector
28 which are due each school district and shall take duplicate

1 receipts therefor, one of which the county collector shall file
2 in his or her settlement with the county commission. The county
3 treasurer in such counties shall pay over to the treasurer of the
4 school board of seven-director districts, at least once in every
5 month, all moneys so received by the county treasurer to which
6 the board is entitled. Upon payment the county treasurer shall
7 take duplicate receipts from the treasurer of the school board,
8 one of which the county treasurer shall file with the secretary
9 of the school board, and the other [he] the county treasurer
10 shall file in his or her settlement with the county commission.

11 182.802. 1. A public library district may, by a majority
12 vote of its board of directors, impose a tax not to exceed
13 one-half of one cent on all retail sales subject to taxation
14 under sections 144.010 to 144.525, RSMo, for the purpose of
15 funding the operation and maintenance of public libraries within
16 the boundaries of such library district. The tax authorized by
17 this subsection shall be in addition to all other taxes allowed
18 by law. No tax under this subsection shall become effective
19 unless the board of directors submits to the voters of the
20 district, at a county or state general, primary or special
21 election, a proposal to authorize the tax, and such tax shall
22 become effective only after the majority of the voters voting on
23 such tax approve such tax.

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

27 Shall a cent sales tax be levied on all retail
28 sales within the district for the purpose of providing funding

1 for library district?

2 YES NO

3
4 If a majority of the votes cast on the proposal by the qualified
5 voters voting thereon are in favor of the proposal, then the tax
6 shall become effective. If a majority of the votes cast by the
7 qualified voters voting are opposed to the proposal, then the
8 board of directors shall have no power to impose the tax unless
9 and until another proposal to authorize the tax is submitted to
10 the voters of the district and such proposal is approved by a
11 majority of the qualified voters voting thereon. The provisions
12 of sections 32.085 and 32.087, RSMo, shall apply to any tax
13 approved under this subsection.

14 3. As used in this section, "qualified voters" or "voters"
15 means any individuals residing within the district who are
16 eligible to be registered voters and who have registered to vote
17 under chapter 115, RSMo, or, if no individuals are eligible and
18 registered to vote reside within the proposed district, all of
19 the owners of real property located within the proposed district
20 who have unanimously petitioned for or consented to the adoption
21 of an ordinance by the governing body imposing a tax authorized
22 in this section. If the owner of the property within the
23 proposed district is a political subdivision or corporation of
24 the state, the governing body of such political subdivision or
25 corporation shall be considered the owner for purposes of this
26 section.

27 4. For purposes of this section the term "public library
28 district" shall mean any city library district, county library

1 district, city-county library district, municipal library
2 district, consolidated library district, or urban library
3 district.

4 190.054. Notwithstanding any other provision of law to the
5 contrary, in subdistrict six of any ambulance district located in
6 any county with a charter form of government and with more than
7 two hundred fifty thousand but fewer than three hundred fifty
8 thousand inhabitants, the term of the director representing such
9 subdistrict in effect on August 28, 2009, shall be extended for
10 one additional year. Upon the expiration of the term, such
11 subdistrict shall cause an election to be held for the office of
12 director of subdistrict six of such ambulance district at the
13 next general election under the procedures provided in this
14 chapter. After such election, the term of office for any
15 director of subdistrict six of such ambulance district shall be
16 three years.

17 190.056. 1. Each member of an ambulance district board of
18 directors shall be subject to recall from office by the
19 registered voters of the election district from which he or she
20 was elected. Proceedings may be commenced for the recall of any
21 such member by the filing of a notice of intention to circulate a
22 recall petition under this section.

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

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

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

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

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

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

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

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

15 4. Within seven days after the filing of the notice of
16 intention, the board member may file with the election authority
17 a statement, not exceeding two hundred words in length, in answer
18 to the statement of the proponents. If an answer is filed, the
19 board member shall also serve a copy of it, personally or by
20 certified mail, on one of the proponents named in the notice of
21 intention. The statement and answer are intended solely to be
22 used for the information of the voters. No insufficiency in form
23 or substance of such statements shall affect the validity of the
24 election proceedings.

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

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

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

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

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

9 6. Each section of the petition, when submitted to the
10 election authority, shall have attached to it an affidavit signed
11 by the person circulating such section, setting forth all of the
12 following:

13 (1) The printed name of the affiant;

14 (2) The residential address of the affiant;

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

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

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

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

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

27 8. The number of qualified signatures required in order to
28 recall a board member shall be equal in number to at least

1 twenty-five percent of the number of voters who voted in the most
2 recent gubernatorial election in such election district.

3 9. Within twenty days from the filing of the recall
4 petition the election authority shall determine whether or not
5 the petition was signed by the required number of qualified
6 signatures. The election authority shall file with the petition
7 a certificate showing the results of the examination. The
8 election authority shall give the proponents a copy of the
9 certificate upon their request.

10 10. If the election authority certifies the petition to be
11 insufficient, it may be supplemented within ten days of the date
12 of certification by filing additional petition sections
13 containing all of the information required by this section.
14 Within ten days after the supplemental copies are filed, the
15 election authority shall file with them a certificate stating
16 whether or not the petition as supplemented is sufficient.

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

20 12. If the election authority finds the signatures on the
21 petition, together with the supplementary petition sections, if
22 any, to be sufficient, it shall submit its certificate as to the
23 sufficiency of the petition to the ambulance district board of
24 directors prior to its next meeting. The certificate shall
25 contain:

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

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

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

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

2 13. Following the ambulance district board's receipt of the
3 certificate, the election authority shall order an election to be
4 held on one of the election days specified in section 115.123,
5 RSMo. The election shall be held not less than forty-five days
6 but not more than one hundred twenty days from the date the
7 ambulance district board receives the petition. Nominations for
8 board membership openings under this section shall be made by
9 filing a statement of candidacy with the election authority.

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

16 15. The provisions of chapter 115, RSMo, governing the
17 conduct of elections shall apply, where appropriate, to recall
18 elections held under this section. The costs of the election
19 shall be paid as provided in chapter 115, RSMo.

20 204.569. When an unincorporated sewer subdistrict of a
21 common sewer district has been formed pursuant to sections
22 204.565 to 204.573, the board of trustees of the common sewer
23 district shall have the same powers with regard to the
24 subdistrict as for the common sewer district as a whole, plus the
25 following additional powers:

26 (1) To enter into agreements to accept, take title to, or
27 otherwise acquire, and to operate such sewers, sewer systems,
28 treatment and disposal facilities, and other property, both real

1 and personal, of the political subdivisions included in the
2 subdistrict as the board determines to be in the interest of the
3 common sewer district to acquire or operate, according to such
4 terms and conditions as the board finds reasonable, provided that
5 such authority shall be in addition to the powers of the board of
6 trustees pursuant to section 204.340;

7 (2) To provide for the construction, extension,
8 improvement, and operation of such sewers, sewer systems, and
9 treatment and disposal facilities, as the board determines
10 necessary for the preservation of public health and maintenance
11 of sanitary conditions in the subdistrict;

12 (3) For the purpose of meeting the costs of activities
13 undertaken pursuant to the authority granted in this section, to
14 issue bonds in anticipation of revenues of the subdistrict in the
15 same manner as set out in sections 204.360 to 204.450, for other
16 bonds of the common sewer district. Issuance of such bonds for
17 the subdistrict shall require the assent only of four-sevenths of
18 the voters of the subdistrict voting on the question, [and]
19 except that, as an alternative to such a vote, if the subdistrict
20 is a part of a common sewer district located in whole or in part
21 in any county of the first classification with more than
22 eighty-two thousand but fewer than eighty-two thousand one
23 hundred inhabitants, bonds may be issued for such subdistrict if
24 the question receives the written assent of three-quarters of the
25 customers of the subdistrict in a manner consistent with section
26 204.370, where "customer", as used in this subdivision, means any
27 political subdivision within the subdistrict that has a service
28 or user agreement with the common sewer district. The principal

1 and interest of [such] any bonds issued under this subdivision
2 shall be payable only from the revenues of the subdistrict and
3 not from any revenues of the common sewer district as a whole;

4 (4) To charge the costs of the common sewer district for
5 operation and maintenance attributable to the subdistrict, plus a
6 proportionate share of the common sewer district's costs of
7 administration to revenues of the subdistrict and to consider
8 such costs in determining reasonable charges to impose within the
9 subdistrict under section 204.440;

10 (5) With prior concurrence of the subdistrict's advisory
11 board, to provide for the treatment and disposal of sewage from
12 the subdistrict in or by means of facilities of the common sewer
13 district not located within the subdistrict, in which case the
14 board of trustees shall also have authority to charge a
15 proportionate share of the costs of the common sewer district for
16 operation and maintenance to revenues of the subdistrict and to
17 consider such costs in determining reasonable charges to impose
18 within the subdistrict under section 204.440.

19 204.659. No person who owns real property that is used for
20 residential purposes within the boundaries of any district
21 created under section 30 of article VI of the Missouri
22 Constitution shall be assessed any fee, charge, or tax for storm
23 water management services if the district does not directly
24 provide sanitary sewer services to such property and if the storm
25 water runoff from such person's property does not flow, or is not
26 otherwise conveyed, to a sewer maintained by such district.

27 221.105. 1. The governing body of any county and of any
28 city not within a county shall fix the amount to be expended for

1 the cost of incarceration of prisoners confined in jails or
2 medium security institutions. The per diem cost of incarceration
3 of these prisoners chargeable by the law to the state shall be
4 determined, subject to the review and approval of the department
5 of corrections.

6 2. [When the final determination of any criminal
7 prosecution shall be such as to render the state liable for costs
8 under existing laws] If the state would otherwise be liable for
9 costs under existing laws, upon the final determination of any
10 criminal prosecution, regardless of the final disposition of the
11 case, it shall be the duty of the sheriff to certify to the clerk
12 of the circuit court or court of common pleas in which the case
13 was determined the total number of days any prisoner who was a
14 party in such case remained in the county jail. It shall be the
15 duty of the county commission to supply the cost per diem for
16 county prisons to the clerk of the circuit court on the first day
17 of each year, and thereafter whenever the amount may be changed.
18 It shall then be the duty of the clerk of the court in which the
19 case was determined to include in the bill of cost against the
20 state all fees which are properly chargeable to the state. In
21 any city not within a county it shall be the duty of the
22 superintendent of any facility boarding prisoners to certify to
23 the chief executive officer of such city not within a county the
24 total number of days any prisoner who was a party in such case
25 remained in such facility. It shall be the duty of the
26 superintendents of such facilities to supply the cost per diem to
27 the chief executive officer on the first day of each year, and
28 thereafter whenever the amount may be changed. It shall be the

1 duty of the chief executive officer to bill the state all fees
2 for boarding such prisoners which are properly chargeable to the
3 state. The chief executive may by notification to the department
4 of corrections delegate such responsibility to another duly sworn
5 official of such city not within a county. The clerk of the
6 court of any city not within a county shall not include such fees
7 in the bill of costs chargeable to the state. The department of
8 corrections shall revise its criminal cost manual in accordance
9 with this provision.

10 3. The actual costs chargeable to the state, including
11 those incurred for a prisoner who is incarcerated in the county
12 jail because the prisoner's parole or probation has been revoked
13 or because the prisoner has, or allegedly has, violated any
14 condition of the prisoner's parole or probation, and such parole
15 or probation is a consequence of a violation of a state statute,
16 or the prisoner is a fugitive from the Missouri department of
17 corrections or otherwise held at the request of the Missouri
18 department of corrections regardless of whether or not a warrant
19 has been issued shall be the actual cost of incarceration not to
20 exceed:

21 (1) Until July 1, 1996, seventeen dollars per day per
22 prisoner;

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

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

1 227.320. The portion of the state highway system which was
2 designated as Highway 47 as of January 1, 2009, within the limits
3 of the city of Washington shall be designated and known as
4 "Franklin Street" and shall not be designated as a numbered state
5 highway.

6 231.444. 1. In addition to other levies authorized by law,
7 the governing body of any county of the third classification
8 without a township form of government having a population of less
9 than six thousand inhabitants, any county of the third
10 classification with a township form of government and with more
11 than eight thousand four hundred but fewer than eight thousand
12 five hundred inhabitants, and any county of the third
13 classification with a township form of government and with more
14 than ten thousand two hundred but fewer than ten thousand three
15 hundred inhabitants according to the most recent decennial census
16 may by ordinance levy and impose a tax pursuant to this section
17 which shall not exceed the rate of one dollar on each acre of
18 real property in the county which is classified as agricultural
19 and horticultural property pursuant to section 137.016, RSMo.

20 2. The proceeds of the tax authorized pursuant to this
21 section shall be collected by the county collector and remitted
22 to the county treasurer who shall deposit such proceeds in a
23 special fund to be known as the "Special Road Rock Fund". All
24 moneys in the special road rock fund shall be appropriated by the
25 county governing body for the sole purpose of purchasing road
26 rock to be placed on county roads within the boundaries of the
27 county.

28 3. The ordinance levying and imposing a tax pursuant to

1 subsection 1 of this section shall not be effective unless the
2 county governing body submits to the qualified voters of the
3 county a proposal to authorize the county governing body to levy
4 and impose the tax at an election permitted pursuant to section
5 115.123, RSMo. The ballot of submission proposing the tax shall
6 be in substantially the following form:

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

14 YES NO

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

25 233.104. 1. The limitations on amounts which may be
26 expended upon roads and streets within the corporate limits of
27 any city, as provided in sections 233.095 and 233.100, shall be
28 inapplicable in any county of the third classification without a

1 township form of government and with more than nine thousand six
2 hundred fifty but fewer than nine thousand seven hundred fifty
3 inhabitants.

4 2. In such a county, the revenue set aside and credited to
5 a road district may, with the consent of a city, town, or village
6 located within the district, be expended within such incorporated
7 city, town, or village.

8 247.031. 1. Territory included in a district that is not
9 being served by such district may be detached from such district
10 provided that there are no outstanding general obligation or
11 special obligation bonds and no contractual obligations of
12 greater than twenty-five thousand dollars for debt that pertains
13 to infrastructure, fixed assets or obligations for the purchase
14 of water. If any such bonds or debt is outstanding, and the
15 written consent of the holders of such bonds or the creditors to
16 such debt is obtained, then such territory may be detached in
17 spite of the existence of such bonds or debt, except such consent
18 shall not be required for special obligation bonds if the
19 district has no water lines or other facilities located within
20 any of the territory detached. Detachment may be made by the
21 filing of a petition with the circuit court in which the district
22 was incorporated. The petition shall contain a description of
23 the tract to be detached and a statement that the detachment is
24 in the best interest of the district or the inhabitants and
25 property owners of the territory to be detached, together with
26 the facts supporting such allegation. The petition may be
27 submitted by the district acting through its board of directors,
28 in which case the petition shall be signed by a majority of the

1 board of directors of the district. The petition may also be
2 submitted by voters residing in or by landowners owning land in
3 the territory sought to be detached. If there are more than ten
4 voters and landowners in such territory, the petition shall be
5 signed by five or more voters or landowners within the territory;
6 if there are less than ten voters and landowners within such
7 territory, the petition shall be signed by fifty percent or more
8 of the voters and landowners within the territory. In the event
9 there are no voters living within such territory proposed to be
10 detached, then the petition may be submitted by owners of more
11 than fifty percent of the land in the territory proposed to be
12 detached, in which case said petition shall be signed by the
13 owners so submitting the petition. In the event the petition is
14 not submitted by the district acting through its board of
15 directors, the petitioner shall name the district as a defendant
16 and a copy of the petition shall be served upon the district at
17 least thirty-five days before the date of the hearing of the
18 petition.

19 2. Such petition shall be filed in the circuit court having
20 jurisdiction and the court shall set a date for hearing on the
21 proposed detachment and the clerk of the circuit court shall give
22 notice [thereof] of the filing of the petition in a newspaper of
23 general circulation in the county in which the proceedings are
24 pending and in a newspaper of general circulation in the
25 territory proposed to be detached. Such notice shall be
26 published in three consecutive issues of a weekly newspaper [in
27 each county in which any portion of the territory proposed to be
28 detached lies], or in lieu thereof, in twenty consecutive issues

1 of a daily newspaper [in each county in which any portion of the
2 tract proposed to be detached lies;]. The last insertion of the
3 notice [to] shall be made not less than seven nor more than
4 twenty-one days before the hearing date. Such notice shall be
5 substantially as follows:

6 IN THE CIRCUIT COURT OF
7 COUNTY, MISSOURI
8 NOTICE OF THE FILING OF A PETITION FOR
9 TERRITORIAL DETACHMENT FROM
10 PUBLIC WATER SUPPLY DISTRICT NO.
11 OF COUNTY, MISSOURI.

12 To all voters and landowners of land within the boundaries
13 of the above-described district:

14 You are hereby notified:

15 1. That a petition has been filed in this court for the
16 detachment of the following tracts of land from the above-named
17 public water supply district, as provided by law:

18 (Describe tracts of land).

19 2. That a hearing on said petition will be held before this
20 court in on the day of, 20 ..., at,
21m.

22 3. Exceptions or objections to the detachment of said
23 tracts from said public water supply district may be made by the
24 district or any voter or landowner of land within the district
25 from which territory is sought to be detached, provided such
26 exceptions or objections are in writing, specify the grounds on
27 which they are made, and are filed with the court not [less]
28 later than five days prior to the date [set for] of the hearing

1 [on] of the petition.

2 4. The names and addresses of the attorneys for the
3 petitioner are:

4
5 Clerk of the Circuit Court of
6 County, Missouri

7 3. The court, for good cause shown, may continue the case
8 or the hearing thereon from time to time until final disposition
9 thereof.

10 4. Exceptions or objections to the detachment of such
11 territory may be made by any voter or landowner within the
12 boundaries of the district, including the territory to be
13 detached. [The] In the event the petition is not submitted by
14 the district acting through its board of directors, the district
15 may file exceptions or objections. Exceptions or objections
16 shall be in writing [and], shall specify the grounds upon which
17 they are made, and shall be filed not later than five days before
18 the date set for hearing the petition. [If any such exceptions
19 or objections are filed, the court shall take them into
20 consideration when considering the petition for detachment and
21 the evidence in support of detachment] In considering the
22 petition for detachment, the court shall take into consideration
23 the evidence in support of and opposition to the petition,
24 including such exceptions and objections. If the court finds
25 that the detachment will be in the best interest of the district
26 and the inhabitants and landowners of the area to be detached
27 will not be adversely affected or if the court finds that the
28 detachment will be in the best interest of the inhabitants and

1 landowners of the territory to be detached and will not adversely
2 affect the remainder of the district, it shall approve the
3 detachment and grant the petition.

4 5. If the court approves the detachment, it shall make its
5 order detaching the territory described in the petition from the
6 remainder of the district, or in the event it shall find that
7 only a portion of said territory should be detached, the court
8 shall order such portion detached from the district. The court
9 shall also make any changes in subdistrict boundary lines it
10 deems necessary to meet the requirements of sections 247.010 to
11 247.220. Any subdistrict line changes shall not become effective
12 until the next annual election of a member of the board of
13 directors.

14 6. A certified copy of the court's order shall be filed in
15 the office of the recorder of deeds and in the office of the
16 county clerk in each county in which any of the territory of the
17 district prior to detachment is located, and in the office of the
18 secretary of state. Costs of the proceeding shall be borne by
19 the petitioner or petitioners.

20 311.489. 1. After approval by the city, a permit for the
21 sale of intoxicating liquor as defined in section 311.020, and
22 nonintoxicating beer as defined in section 312.010, RSMo, for
23 consumption on premises where sold, and to conduct specified
24 festival events, shall be issued by the division of alcohol and
25 tobacco control to any festival district, located in any home
26 rule city with more than four hundred thousand inhabitants and
27 located in more than one county, that includes three or more
28 businesses that are licensed bars, nightclubs, restaurants, or

1 other entertainment venues and a common area that is closed to
2 vehicle traffic, provided that the permit is held by a
3 promotional association. A "promotional association" is defined
4 as an entity formed by property owners who own or operate fifty
5 percent or more of the square feet of bars, nightclubs,
6 restaurants, and other entertainment venues located within the
7 proposed district.

8 2. The promotional association shall obtain a permit from
9 the division if the promotional association submits a plan to the
10 governing body of the city containing basic information and such
11 a plan receives approval from the city governing body. The plan
12 submitted shall include the legal description of the district and
13 the common area within which such festivals shall be held, the
14 name and address and responsible person for each business
15 participating in the promotional association, the specific
16 calendar of events for the district which shall not exceed
17 twenty-four such events annually and shall include the dates and
18 times of any such events, a description of the proposed festival
19 activities, including any proposed public street closures if
20 applicable, proof of adequate insurance, and a detailed
21 description of security for any proposed festivals. Such
22 detailed description of security shall be approved by the city
23 police department and the city department of liquor control prior
24 to the plan being approved by the city. Each event on the
25 calendar shall not exceed forty-eight hours in length. No more
26 than two events shall be held in any calendar month. Such permit
27 shall cost three hundred dollars per year.

28 3. Prior to approving the plan, the city shall hold a

1 public hearing to obtain public views and comments on the issue.
2 If the plan is approved, the promotional association may conduct
3 the events described in the plan and may sell liquor for
4 consumption within the district common areas. Such liquor sales
5 may only occur between 9:00 a.m. and 1:00 a.m. Such promotional
6 association may permit customers to leave an establishment within
7 the district after purchasing an alcoholic beverage and consume
8 the beverage in the district common areas or another licensed
9 establishment within the district. All containers allowed to be
10 removed from an establishment shall be marked with the name or
11 logo of the establishment where it was purchased. No person
12 shall be allowed to take any alcoholic beverage outside the
13 boundaries of the festival district.

14 4. If participating in a promotional association event,
15 every bar, nightclub, restaurant, promotional association, or
16 other entertainment venue that serves alcoholic beverages within
17 the festival district shall use disposable paper, plastic, or
18 foam cups or other light-weight containers for all alcoholic
19 beverages that the bar, nightclub, restaurant, promotional
20 association, or other entertainment venue sells within the
21 festival district boundaries for consumption in the district
22 common area.

23 5. Minors shall not be allowed to enter the festival
24 district during a festival event.

25 6. The holder of the permit is solely responsible for any
26 alcohol violations occurring within the common areas. For any
27 violation of this chapter or of any rule or regulation of the
28 supervisor of alcohol and tobacco control, the promotional

1 association may be assessed a civil fine of not more than five
2 thousand dollars. If a promotional association is found to be
3 responsible for such violations at three separate events, then
4 such promotional association shall not seek approval for
5 subsequent plans without the prior written consent of the
6 supervisor of alcohol and tobacco control. The promotional
7 association's then current plan shall be deemed terminated, and
8 the businesses participating in the promotional association's
9 events shall not participate in activities permitted by
10 subsection 3 of this section without prior written consent from
11 the supervisor of alcohol and tobacco control.

12 7. The provisions of this section shall expire two years
13 after the effective date of this section.

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

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

25 (2) The provision of funds to supplement existing funds for
26 the operation and maintenance of an existing emergency
27 communications system in the county in which the commission is
28 located.

1 650.399. 1. The board of commissioners may, by a majority
2 vote of its members, request that the governing body of the
3 county submit to the qualified voters of such county at a
4 general, primary or special election either of the questions
5 contained in subsection 2 of this section. The governing body
6 may approve or deny such request. The governing body may also
7 vote to submit such question without a request of the board of
8 commissioners. The county election official shall give legal
9 notice of the election pursuant to chapter 115, RSMo.

10 2. The questions shall be put in substantially the
11 following form:

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

18 YES NO

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

25 YES NO

26 3. The election shall be conducted and vote canvassed in
27 the same manner as other county elections. If the majority of
28 the qualified voters voting thereon vote in favor of [such] a

1 property tax, then the county shall levy such property tax in the
2 specified amount, beginning in the tax year immediately following
3 its approval. The property tax so levied shall be collected
4 along with other county taxes in the manner provided by law. If
5 the majority of the qualified voters voting thereon vote against
6 such property tax, then such property tax shall not be imposed
7 unless such tax is resubmitted to the voters and a majority of
8 the qualified voters voting thereon approve such property tax.

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

24 5. After the effective date of any sales tax imposed under
25 the provisions of this section, the director of revenue shall
26 perform all functions incident to the administration, collection,
27 enforcement, and operation of the sales tax and the director of
28 revenue shall collect, in addition to the sales tax for the state

1 of Missouri, the additional sales tax authorized under the
2 authority of this section. The sales tax imposed under this
3 section and the tax imposed under the sales tax law of the state
4 of Missouri shall be collected together and reported upon such
5 forms and under such administrative rules and regulations as may
6 be prescribed by the director of revenue.

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

27 7. The director of revenue may authorize the state
28 treasurer to make refunds from the amounts in the fund and

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

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

20 9. All revenues generated by the tax prescribed in this
21 section shall be deposited in the county treasury to the credit
22 of an emergency communications system fund to accomplish the
23 purposes set out in this section and in sections 650.402 to
24 650.411, and shall be used for no other purpose. Such fund shall
25 be administered by the governing body of the county in
26 consultation with the board of commissioners established in
27 section 650.402.

28 Section 1. All public advertisements and orders of

1 publication required by law to be made, including but not limited
2 to bids for contracts or purchases by counties described in
3 section 50.660, RSMo, amendments to the Missouri Constitution,
4 legal publications affecting all sales of real estate under a
5 power of sale contained in any mortgage or deed of trust, and
6 other legal publications affecting the title to real estate shall
7 be published in a newspaper of general circulation, qualified
8 under the provisions of section 496.050, RSMo, and persons
9 responsible for orders of publication described in sections
10 443.310 and 443.320, RSMo, shall be subject to the prohibitions
11 in section 493.130 and 493.140, RSMo.

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

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

33
34 Said parcel all in Springfield, Greene County, Missouri
35 containing in all 1.54 acres more or less. All being
36 in the South half of the Northeast quarter of Section
37 18, Township 29 North, Range 21 West.
38

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

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

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

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

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

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

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

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

27 Section 3. 1. The governor is hereby authorized and
28 empowered to sell, transfer, grant, and convey a permanent storm

1 water easement over, on, and under property owned by the state in
2 Springfield, Greene County, Missouri, to the City of Springfield.
3 The easement to be conveyed is more particularly described as
4 follows:

5 A PERPETUAL DRAINAGE EASEMENT being a part of the
6 Southwest Quarter of the Northeast Quarter of Section
7 18, Township 29 North, Range 21 West, Springfield,
8 Greene County, Missouri, being described as follows:
9

10 COMMENCING at an iron pin on the North line of Pythian
11 Street and 1118.30 feet West of the West line of
12 Glenstone Avenue, as it existed; thence West along the
13 North line of said Pythian street a distance of 173.3
14 feet; thence continuing west with said North line
15 making an angle of 02 48' to the right of the last
16 described course, a distance of 662.5 feet for a POINT
17 OF BEGINNING, said point being Southwest Corner of a
18 tract of land being described in Book 1333, Page 15,
19 Greene County Recorders office; THENCE North 00 05' 52"
20 West, with the West line of said tract of land, a
21 distance of 670.07 feet to a point for corner; THENCE
22 North 89 58'55" East a distance of 20.41 feet to a
23 point for corner; THENCE, South 02 35'35" West a
24 distance of 78.24 feet to a point for corner; THENCE,
25 South 00 04'12" West a distance of 592.68 feet to a
26 point on said Northerly Right-of-way line for corner;
27 THENCE North 87 04'22" West, with said Right-of-way
28 line, a distance of 15.02 feet to the POINT OF
29 BEGINNING, and containing 10,850 square feet square
30 feet more or less.
31

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

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

38 Section 4. 1. The governor is hereby authorized and
39 empowered to sell, transfer, grant, and convey a temporary
40 construction easement over, on, and under property owned by the

1 state in Springfield, Greene County, Missouri, to the Arc of the
2 Ozarks. The easement to be conveyed is more particularly
3 described as follows:

4 A TEMPORARY CONSTRUCTION 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

9 COMMENCING at an iron pin on the North line of Pythian
10 Street and 1118.30 feet West line of Glenstone Avenue,
11 as it existed; thence West along the North line of said
12 Pythian street a distance of 173.3 feet; thence
13 continuing west with said North line making an angle of
14 02 48' to the right of the last described course, a
15 distance of 647.03 feet for a POINT OF BEGINNING, said
16 point being 15.02 feet East of the Southwest Corner of
17 a tract of land being described in Book 1333, Page 15,
18 Greene County Recorders office; THENCE North 00 04'12"
19 East a distance of 592.68 feet to a point for corner;
20 THENCE North 02 35'35" East a distance of 78.24 feet to
21 a point for corner; THENCE North 89 58'55" East a
22 distance of 4.59 feet to a point for corner; THENCE
23 South 00 05'52" East, parallel to the West line of said
24 tract, a distance of 671.35 feet to a point on said
25 Northerly Right-of-way line for corner; THENCE North 87
26 04'22" West, with said Northerly Right -of-way line, a
27 distance of 10.01 feet to the POINT OF BEGINNING, and
28 containing 5,917 square feet more or less.
29

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

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

36 Section B. Because the adequate provision of sewer services
37 is an essential part of daily existence for Missouri residents
38 and businesses, the need to ensure equitable and efficient
39 imposition in collection of property taxes, and the need to
40 continue economic development efforts, the enactment of sections

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