

CONFERENCE COMMITTEE SUBSTITUTE No. 2

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1035

AN ACT

To repeal sections 33.080, 67.457, 67.463, 67.469, 71.011, 99.845, 137.073, 137.090, 137.095, 137.115, 137.720, 138.431, 238.272, 360.045, and 374.150, RSMo, and to enact in lieu thereof seventeen new sections relating to political subdivisions, with an emergency clause for certain sections and an existing penalty provision.

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

Section A. Sections 33.080, 67.457, 67.463, 67.469, 71.011, 99.845, 137.073, 137.090, 137.095, 137.115, 137.720, 138.431, 238.272, 360.045, and 374.150, RSMo, are repealed and seventeen new sections enacted in lieu thereof, to be known as sections 33.080, 33.295, 67.457, 67.463, 67.469, 71.011, 96.229, 99.845, 137.073, 137.090, 137.095, 137.115, 137.720, 138.431, 238.272, 360.045, and 374.150, to read as follows:

33.080. 1. All fees, funds and moneys from whatsoever source received by any department, board, bureau, commission, institution, official or agency of the state government by virtue of any law or rule or regulation made in accordance with any law, excluding all funds received and disbursed by the state on behalf of counties and cities, towns and villages shall, by the official

1 authorized to receive same, and at stated intervals of not more
2 than thirty days, be placed in the state treasury to the credit
3 of the particular purpose or fund for which collected, and shall
4 be subject to appropriation by the general assembly for the
5 particular purpose or fund for which collected during the
6 biennium in which collected and appropriated. The unexpended
7 balance remaining in all such funds (except such unexpended
8 balance as may remain in any fund authorized, collected and
9 expended by virtue of the provisions of the constitution of this
10 state) shall at the end of the biennium and after all warrants on
11 same have been discharged and the appropriation thereof has
12 lapsed, be transferred and placed to the credit of the [ordinary]
13 general revenue fund of the state by the state treasurer. Any
14 official or any person who shall willfully fail to comply with
15 any of the provisions of this section, and any person who shall
16 willfully violate any provision hereof, shall be deemed guilty of
17 a misdemeanor; provided, that all such money received by the
18 curators of the University of Missouri except those funds
19 required by law or by instrument granting the same to be paid
20 into the seminary fund of the state, is excepted herefrom, and in
21 the case of other state educational institutions there is
22 excepted herefrom, gifts or trust funds from whatever source;
23 appropriations; gifts or grants from the federal government,
24 private organizations and individuals; funds for or from student
25 activities; farm or housing activities; and other funds from
26 which the whole or some part thereof may be liable to be repaid
27 to the person contributing the same; and hospital fees. All of
28 the above excepted funds shall be reported in detail quarterly to

1 the governor and biennially to the general assembly.

2 2. Notwithstanding any provision of law to the contrary
3 concerning the transfer of funds, ten million dollars shall be
4 transferred from the Insurance dedicated fund established under
5 section 374.150, and placed to the credit of the rebuild damaged
6 infrastructure fund created in section 33.295 on July 1, 2013.

7 33.295. 1. There is hereby established the "Rebuild
8 Damaged Infrastructure Program" to provide funding for the
9 reconstruction, replacement, or renovation of, or repair to, any
10 infrastructure damaged by a presidentially declared natural
11 disaster, including, but not limited to, the physical components
12 of interrelated systems providing essential commodities and
13 services to the public which includes transportation,
14 communication, sewage, water, and electric systems as well as
15 public elementary and secondary school buildings.

16 2. There is hereby created in the state treasury the
17 "Rebuild Damaged Infrastructure Fund", which shall consist of
18 money appropriated or collected under this section. Any amount
19 to be transferred to the fund on July 1, 2013, pursuant to
20 subsection 2 of section 33.080 and subsection 2 of section
21 360.045, in excess of fifteen million dollars shall instead be
22 transferred to the state general revenue fund. The state
23 treasurer shall be custodian of the fund and may approve
24 disbursements from the fund in accordance with sections 30.170
25 and 30.180. Upon appropriation, money in the fund shall be used
26 solely for the purposes of this section. Any moneys remaining in
27 the fund at the end of the biennium shall revert to the credit of
28 the general revenue fund. The state treasurer shall invest

1 moneys in the fund in the same manner as other funds are
2 invested. Any interest and moneys earned on such investments
3 shall be credited to the fund.

4 3. The provisions of this section shall expire on June 30,
5 2014.

6 67.457. 1. To establish a neighborhood improvement
7 district, the governing body of any city or county shall comply
8 with either of the procedures described in subsection 2 or 3 of
9 this section.

10 2. The governing body of any city or county proposing to
11 create a neighborhood improvement district may by resolution
12 submit the question of creating such district to all qualified
13 voters residing within such district at a general or special
14 election called for that purpose. Such resolution shall set
15 forth the project name for the proposed improvement, the general
16 nature of the proposed improvement, the estimated cost of such
17 improvement, the boundaries of the proposed neighborhood
18 improvement district to be assessed, and the proposed method or
19 methods of assessment of real property within the district,
20 including any provision for the annual assessment of maintenance
21 costs of the improvement in each year during the term of the
22 bonds issued for the original improvement and after such bonds
23 are paid in full. The governing body of the city or county may
24 create a neighborhood improvement district when the question of
25 creating such district has been approved by the vote of the
26 percentage of electors within such district voting thereon that
27 is equal to the percentage of voter approval required for the
28 issuance of general obligation bonds of such city or county under

1 article VI, section 26 of the constitution of this state. The
2 notice of election containing the question of creating a
3 neighborhood improvement district shall contain the project name
4 for the proposed improvement, the general nature of the proposed
5 improvement, the estimated cost of such improvement, the
6 boundaries of the proposed neighborhood improvement district to
7 be assessed, the proposed method or methods of assessment of real
8 property within the district, including any provision for the
9 annual assessment of maintenance costs of the improvement in each
10 year after the bonds issued for the original improvement are paid
11 in full, and a statement that the final cost of such improvement
12 assessed against real property within the district and the amount
13 of general obligation bonds issued therefor shall not exceed the
14 estimated cost of such improvement, as stated in such notice, by
15 more than twenty-five percent, and that the annual assessment for
16 maintenance costs of the improvements shall not exceed the
17 estimated annual maintenance cost, as stated in such notice, by
18 more than twenty-five percent. The ballot upon which the
19 question of creating a neighborhood improvement district is
20 submitted to the qualified voters residing within the proposed
21 district shall contain a question in substantially the following
22 form:

23 Shall (name of city or
24 county) be authorized to create a neighborhood improvement
25 district proposed for the
26 (project name for the proposed improvement) and incur
27 indebtedness and issue general obligation bonds to pay for all or
28 part of the cost of public improvements within such district, the

1 cost of all indebtedness so incurred to be assessed by the
2 governing body of the (city or
3 county) on the real property benefitted by such improvements for
4 a period of years, and, if included in the
5 resolution, an assessment in each year thereafter with the
6 proceeds thereof used solely for maintenance of the improvement?

7 3. As an alternative to the procedure described in
8 subsection 2 of this section, the governing body of a city or
9 county may create a neighborhood improvement district when a
10 proper petition has been signed by the owners of record of at
11 least two-thirds by area of all real property located within such
12 proposed district. Each owner of record of real property located
13 in the proposed district is allowed one signature. Any person,
14 corporation, or limited liability partnership owning more than
15 one parcel of land located in such proposed district shall be
16 allowed only one signature on such petition. The petition, in
17 order to become effective, shall be filed with the city clerk or
18 county clerk. A proper petition for the creation of a
19 neighborhood improvement district shall set forth the project
20 name for the proposed improvement, the general nature of the
21 proposed improvement, the estimated cost of such improvement, the
22 boundaries of the proposed neighborhood improvement district to
23 be assessed, the proposed method or methods of assessment of real
24 property within the district, including any provision for the
25 annual assessment of maintenance costs of the improvement in each
26 year during the term of the bonds issued for the original
27 improvement and after such bonds are paid in full, a notice that
28 the names of the signers may not be withdrawn later than seven

1 days after the petition is filed with the city clerk or county
2 clerk, and a notice that the final cost of such improvement
3 assessed against real property within the district and the amount
4 of general obligation bonds issued therefor shall not exceed the
5 estimated cost of such improvement, as stated in such petition,
6 by more than twenty-five percent, and that the annual assessment
7 for maintenance costs of the improvements shall not exceed the
8 estimated annual maintenance cost, as stated in such petition, by
9 more than twenty-five percent.

10 4. Upon receiving the requisite voter approval at an
11 election or upon the filing of a proper petition with the city
12 clerk or county clerk, the governing body may by resolution or
13 ordinance determine the advisability of the improvement and may
14 order that the district be established and that preliminary plans
15 and specifications for the improvement be made. Such resolution
16 or ordinance shall state and make findings as to the project name
17 for the proposed improvement, the nature of the improvement, the
18 estimated cost of such improvement, the boundaries of the
19 neighborhood improvement district to be assessed, the proposed
20 method or methods of assessment of real property within the
21 district, including any provision for the annual assessment of
22 maintenance costs of the improvement in each year after the bonds
23 issued for the original improvement are paid in full, and shall
24 also state that the final cost of such improvement assessed
25 against the real property within the neighborhood improvement
26 district and the amount of general obligation bonds issued
27 therefor shall not, without a new election or petition, exceed
28 the estimated cost of such improvement by more than twenty-five

1 percent.

2 5. The boundaries of the proposed district shall be
3 described by metes and bounds, streets or other sufficiently
4 specific description. The area of the neighborhood improvement
5 district finally determined by the governing body of the city or
6 county to be assessed may be less than, but shall not exceed, the
7 total area comprising such district.

8 6. In any neighborhood improvement district organized prior
9 to August 28, 1994, an assessment may be levied and collected
10 after the original period approved for assessment of property
11 within the district has expired, with the proceeds thereof used
12 solely for maintenance of the improvement, if the residents of
13 the neighborhood improvement district either vote to assess real
14 property within the district for the maintenance costs in the
15 manner prescribed in subsection 2 of this section or if the
16 owners of two-thirds of the area of all real property located
17 within the district sign a petition for such purpose in the same
18 manner as prescribed in subsection 3 of this section.

19 7. Prior to any assessment hereafter being levied against
20 any real property within any neighborhood improvement district,
21 and prior to any lien enforceable under either chapter 140 or 141
22 being imposed after August 28, 2013, against any real property
23 within a neighborhood improvement district, the clerk of the
24 governing body establishing the neighborhood improvement district
25 shall cause to be recorded with the recorder of deeds for the
26 county in which any portion of the neighborhood improvement
27 district is located, a document conforming to the provisions of
28 sections 59.310 and 59.313, and which shall contain at least the

1 following information:

2 (1) Each owner of record of real property located within
3 the neighborhood improvement district at the time of recording,
4 who shall be identified in the document as grantors and indexed
5 by the recorder pursuant to section 59.440;

6 (2) The governing body establishing the neighborhood
7 improvement district and the title of any official or agency
8 responsible for collecting or enforcing any assessments, who
9 shall be identified in the document as grantees and so indexed by
10 the recorder pursuant to section 59.440;

11 (3) The legal description of the property within the
12 neighborhood improvement district which may either be the metes
13 and bounds description authorized in subsection 5 of this section
14 or the legal description of each lot or parcel within the
15 neighborhood improvement district; and

16 (4) The identifying number of the resolution or ordinance
17 creating the neighborhood improvement district, or a copy of such
18 resolution or ordinance.

19 67.463. 1. At the hearing to consider the proposed
20 improvements and assessments, the governing body shall hear and
21 pass upon all objections to the proposed improvements and
22 proposed assessments, if any, and may amend the proposed
23 improvements, and the plans and specifications therefor, or
24 assessments as to any property, and thereupon by ordinance or
25 resolution the governing body of the city or county shall order
26 that the improvement be made and direct that financing for the
27 cost thereof be obtained as provided in sections 67.453 to
28 67.475.

1 2. After construction of the improvement has been completed
2 in accordance with the plans and specifications therefor, the
3 governing body shall compute the final costs of the improvement
4 and apportion the costs among the property benefitted by such
5 improvement in such equitable manner as the governing body shall
6 determine, charging each parcel of property with its
7 proportionate share of the costs, and by resolution or ordinance,
8 assess the final cost of the improvement or the amount of general
9 obligation bonds issued or to be issued therefor as special
10 assessments against the property described in the assessment
11 roll.

12 3. After the passage or adoption of the ordinance or
13 resolution assessing the special assessments, the city clerk or
14 county clerk shall mail a notice to each property owner within
15 the district which sets forth a description of each parcel of
16 real property to be assessed which is owned by such owner, the
17 special assessment assigned to such property, and a statement
18 that the property owner may pay such assessment in full, together
19 with interest accrued thereon from the effective date of such
20 ordinance or resolution, on or before a specified date determined
21 by the effective date of the ordinance or resolution, or may pay
22 such assessment in annual installments as provided in subsection
23 4 of this section.

24 4. The special assessments shall be assessed upon the
25 property included therein concurrent with general property taxes,
26 and shall be payable in substantially equal annual installments
27 for a duration stated in the ballot measure prescribed in
28 subsection 2 of section 67.457 or in the petition prescribed in

1 subsection 3 of section 67.457, and, if authorized, an assessment
2 in each year thereafter levied and collected in the same manner
3 with the proceeds thereof used solely for maintenance of the
4 improvement, taking into account such assessments and interest
5 thereon, as the governing body determines. The first installment
6 shall be payable after the first collection of general property
7 taxes following the adoption of the assessment ordinance or
8 resolution unless such ordinance or resolution was adopted and
9 certified too late to permit its collection at such time. All
10 assessments shall bear interest at such rate as the governing
11 body determines, not to exceed the rate permitted for bonds by
12 section 108.170. Interest on the assessment between the
13 effective date of the ordinance or resolution assessing the
14 assessment and the date the first installment is payable shall be
15 added to the first installment. The interest for one year on all
16 unpaid installments shall be added to each subsequent installment
17 until paid. In the case of a special assessment by a city, all
18 of the installments, together with the interest accrued or to
19 accrue thereon, may be certified by the city clerk to the county
20 clerk in one instrument at the same time. Such certification
21 shall be good for all of the installments, and the interest
22 thereon payable as special assessments.

23 5. Special assessments shall be collected and paid over to
24 the city treasurer or county treasurer in the same manner as
25 taxes of the city or county are collected and paid. In any
26 county with a charter form of government and with more than six
27 hundred thousand but fewer than seven hundred thousand
28 inhabitants and any county of the first classification with more

1 than one hundred thirty-five thousand four hundred but fewer than
2 one hundred thirty-five thousand five hundred inhabitants, the
3 county collector may collect a fee as prescribed by section
4 52.260 for collection of assessments under this section.

5 67.469. A special assessment authorized under the
6 provisions of sections 67.453 to 67.475 shall be a lien, from the
7 date of the assessment, on the property against which it is
8 assessed on behalf of the city or county assessing the same to
9 the same extent as a tax upon real property. The lien may be
10 foreclosed in the same manner as a tax upon real property by land
11 tax sale pursuant to chapter 140 or [by judicial foreclosure
12 proceeding], if applicable to that county, chapter 141, or at the
13 option of the governing body, by judicial foreclosure proceeding.
14 Upon the foreclosure of any such lien, whether by land tax sale
15 or by judicial foreclosure proceeding, the entire remaining
16 assessment may become due and payable and may be recoverable in
17 such foreclosure proceeding at the option of the governing body.

18 71.011. 1. Except as provided in subsection 2 of this
19 section, property of a municipality which abuts another
20 municipality may be concurrently detached from one municipality
21 and annexed by the other municipality by the enactment by the
22 governing bodies of each municipality of an ordinance describing
23 by metes and bounds the property, declaring the property so
24 described to be concurrently detached and annexed, and stating
25 the reasons for and the purposes to be accomplished by the
26 detachment and annexation. One certified copy of each ordinance
27 shall be filed with the county clerk, with the county assessor,
28 with the county recorder of deeds, and with the clerk of the

1 circuit court of the county in which the property is located,
2 whereupon the concurrent detachment and annexation shall be
3 complete and final. Thereafter all courts of this state shall
4 take notice of the limits of both municipalities as changed by
5 the ordinances. No declaratory judgment or election shall be
6 required for any concurrent detachment and annexation permitted
7 by this section if there are no residents living in the area or
8 if there are residents in the area and they be notified of the
9 annexation and do not object within sixty days.

10 2. In a county of the first classification with a charter
11 form of government containing all or a portion of a city with a
12 population of at least three hundred thousand inhabitants[,] :

13 (1) Unimproved property of a municipality which overlaps
14 another municipality may be concurrently detached from one
15 municipality and annexed by the other municipality by the
16 enactment by the governing body of the receiving municipality of
17 an ordinance describing by metes and bounds the property,
18 declaring the property so described to be detached and annexed,
19 and stating the reasons for and the purposes to be accomplished
20 by the detachment and annexation. A copy of said ordinance shall
21 be mailed to the city clerk of the contributing municipality,
22 which shall have thirty days from receipt of said notice to pass
23 an ordinance disapproving the change of boundary. If such
24 ordinance is not passed within thirty days, the change shall be
25 effective and one certified copy of the ordinance shall be filed
26 with the county clerk, with the county assessor, with the county
27 recorder of deeds, and with the clerk of the circuit court of the
28 county in which the property is located, whereupon the concurrent

1 detachment and annexation shall be complete and final.
2 Thereafter all courts of this state shall take notice of the
3 limits of both municipalities as changed by the ordinances. No
4 declaratory judgment or election shall be required for any
5 concurrent detachment and annexation permitted by this section if
6 the landowners in the area are notified and do not object within
7 sixty days; or

8 (2) An island of unincorporated area within a municipality,
9 which is contiguous to more than one municipality or contiguous
10 to the Missouri River and the Blue River, may be annexed by an
11 abutting municipality by the enactment by the governing body of
12 the municipality of an ordinance describing the metes and bounds
13 of the property, declaring the property so described to be
14 annexed, and stating the reasons for and the purposes to be
15 accomplished by the annexation. All recording shall be
16 accomplished in the same manner as set out in subdivision (1) of
17 this subsection and shall be effective unless the governing body
18 of the county passes an ordinance within thirty days disapproving
19 the annexation. No declaratory judgment or election shall be
20 required for any annexation permitted by this subdivision. Any
21 annexation permitted by this subdivision shall exclude any
22 property within the unincorporated area when such property has
23 been owned by the same family for at least sixty consecutive
24 years and consists of ten acres or more. The line of ownership
25 from the original settler or buyer may be through children,
26 grandchildren, siblings, nephews, or nieces, including through
27 marriage or adoption.

28 96.229. 1. Notwithstanding subsection 5 of section 96.150

1 regarding the lease of substantially all of a hospital where the
2 board of trustees is lessor, a city in which a hospital is
3 located that:

4 (1) Is organized and operated under this chapter;

5 (2) Has not accepted appropriated funds from the city
6 during the prior twenty years; and

7 (3) Is licensed by the department of health and senior
8 services for two hundred beds or more pursuant to sections
9 197.010 to 197.120, shall not have authority to sell, lease, or
10 otherwise transfer all or substantially all of the property from
11 a hospital organized under this chapter, both real and personal,
12 except in accordance with this section.

13 2. Upon filing with the city clerk of a resolution adopted
14 by no less than two-thirds of the incumbent members of the board
15 of trustees to sell, lease, or otherwise transfer all or
16 substantially all of the hospital property, both real and
17 personal, for reasons specified in the resolution, the clerk
18 shall present the resolution to the city council. If a majority
19 of the incumbent members of the city council determine that sale,
20 lease, or other transfer of the hospital property is desirable,
21 the city council shall submit to the voters of the city the
22 question in substantially the following form:

23 "Shall the city council of _____, Missouri and the
24 board of trustees of _____ hospital be authorized to
25 sell (or lease or otherwise transfer) the property, real and
26 personal, of _____ hospital as approved by, and in
27 accordance with, the resolution of the board of trustees
28 authorizing such sale (or lease or transfer)?"

1 A majority of the votes cast on such question shall be required
2 in order to approve and authorize such sale, lease or other
3 transfer. If the question receives less than the required
4 majority, then the city council and the board of trustees shall
5 have no power to sell, lease or otherwise transfer the property,
6 real and personal, of the hospital unless and until the city
7 council has submitted another question to authorize such sale,
8 lease or transfer authorized under this section and such question
9 is approved by the required majority of the qualified voters
10 voting thereon. However, in no event shall a question under this
11 section be submitted to the voters sooner than twelve months
12 from the date of the last question under this section and after
13 the adoption of another resolution by no less than two-thirds of
14 the board of trustees and a subsequent vote by a majority of the
15 city council to again submit the question to the voters.

16 3. Upon passage of such question by the voters, the board
17 of trustees shall sell and dispose of such property, or lease or
18 transfer such property, in the manner proposed by the board of
19 trustees. The deed of the board of trustees, duly authorized by
20 the board of trustees and duly acknowledged and recorded, shall
21 be sufficient to convey to the purchaser all the rights, title,
22 interest, and estate in the hospital property.

23 4. No sale, lease, or other transfer of such hospital
24 property shall be authorized or effective unless such transaction
25 provides sufficient proceeds to be available to be applied to the
26 payment of all interest and principal of any outstanding valid
27 indebtedness incurred for purchase of the site or construction of
28 the hospital, or for any repairs, alterations, improvements, or

1 additions thereto, or for operation of the hospital.

2 5. Assets donated to the hospital pursuant to section
3 96.210 shall be used to provide health care services in the city
4 and in the geographic region previously served by the hospital,
5 except as otherwise prescribed by the terms of the deed, gift,
6 devise, or bequest.

7 99.845. 1. A municipality, either at the time a
8 redevelopment project is approved or, in the event a municipality
9 has undertaken acts establishing a redevelopment plan and
10 redevelopment project and has designated a redevelopment area
11 after the passage and approval of sections 99.800 to 99.865 but
12 prior to August 13, 1982, which acts are in conformance with the
13 procedures of sections 99.800 to 99.865, may adopt tax increment
14 allocation financing by passing an ordinance providing that after
15 the total equalized assessed valuation of the taxable real
16 property in a redevelopment project exceeds the certified total
17 initial equalized assessed valuation of the taxable real property
18 in the redevelopment project, the ad valorem taxes, and payments
19 in lieu of taxes, if any, arising from the levies upon taxable
20 real property in such redevelopment project by taxing districts
21 and tax rates determined in the manner provided in subsection 2
22 of section 99.855 each year after the effective date of the
23 ordinance until redevelopment costs have been paid shall be
24 divided as follows:

25 (1) That portion of taxes, penalties and interest levied
26 upon each taxable lot, block, tract, or parcel of real property
27 which is attributable to the initial equalized assessed value of
28 each such taxable lot, block, tract, or parcel of real property

1 in the area selected for the redevelopment project shall be
2 allocated to and, when collected, shall be paid by the county
3 collector to the respective affected taxing districts in the
4 manner required by law in the absence of the adoption of tax
5 increment allocation financing;

6 (2) (a) Payments in lieu of taxes attributable to the
7 increase in the current equalized assessed valuation of each
8 taxable lot, block, tract, or parcel of real property in the area
9 selected for the redevelopment project and any applicable penalty
10 and interest over and above the initial equalized assessed value
11 of each such unit of property in the area selected for the
12 redevelopment project shall be allocated to and, when collected,
13 shall be paid to the municipal treasurer who shall deposit such
14 payment in lieu of taxes into a special fund called the "Special
15 Allocation Fund" of the municipality for the purpose of paying
16 redevelopment costs and obligations incurred in the payment
17 thereof. Payments in lieu of taxes which are due and owing shall
18 constitute a lien against the real estate of the redevelopment
19 project from which they are derived and shall be collected in the
20 same manner as the real property tax, including the assessment of
21 penalties and interest where applicable. The municipality may,
22 in the ordinance, pledge the funds in the special allocation fund
23 for the payment of such costs and obligations and provide for the
24 collection of payments in lieu of taxes, the lien of which may be
25 foreclosed in the same manner as a special assessment lien as
26 provided in section 88.861. No part of the current equalized
27 assessed valuation of each lot, block, tract, or parcel of
28 property in the area selected for the redevelopment project

1 attributable to any increase above the total initial equalized
2 assessed value of such properties shall be used in calculating
3 the general state school aid formula provided for in section
4 163.031 until such time as all redevelopment costs have been paid
5 as provided for in this section and section 99.850;

6 (b) Notwithstanding any provisions of this section to the
7 contrary, for purposes of determining the limitation on
8 indebtedness of local government pursuant to article VI, section
9 26(b) of the Missouri Constitution, the current equalized
10 assessed value of the property in an area selected for
11 redevelopment attributable to the increase above the total
12 initial equalized assessed valuation shall be included in the
13 value of taxable tangible property as shown on the last completed
14 assessment for state or county purposes;

15 (c) The county assessor shall include the current assessed
16 value of all property within the taxing district in the aggregate
17 valuation of assessed property entered upon the assessor's book
18 and verified pursuant to section 137.245, and such value shall be
19 utilized for the purpose of the debt limitation on local
20 government pursuant to article VI, section 26(b) of the Missouri
21 Constitution;

22 (3) For purposes of this section, "levies upon taxable real
23 property in such redevelopment project by taxing districts" shall
24 not include the blind pension fund tax levied under the authority
25 of article III, section 38(b) of the Missouri Constitution, or
26 the merchants' and manufacturers' inventory replacement tax
27 levied under the authority of subsection 2 of section 6 of
28 article X of the Missouri Constitution, except in redevelopment

1 project areas in which tax increment financing has been adopted
2 by ordinance pursuant to a plan approved by vote of the governing
3 body of the municipality taken after August 13, 1982, and before
4 January 1, 1998.

5 2. In addition to the payments in lieu of taxes described
6 in subdivision (2) of subsection 1 of this section, for
7 redevelopment plans and projects adopted or redevelopment
8 projects approved by ordinance after July 12, 1990, and prior to
9 August 31, 1991, fifty percent of the total additional revenue
10 from taxes, penalties and interest imposed by the municipality,
11 or other taxing districts, which are generated by economic
12 activities within the area of the redevelopment project over the
13 amount of such taxes generated by economic activities within the
14 area of the redevelopment project in the calendar year prior to
15 the adoption of the redevelopment project by ordinance, while tax
16 increment financing remains in effect, but excluding taxes
17 imposed on sales or charges for sleeping rooms paid by transient
18 guests of hotels and motels, taxes levied pursuant to section
19 70.500, licenses, fees or special assessments other than payments
20 in lieu of taxes and any penalty and interest thereon, or,
21 effective January 1, 1998, taxes levied pursuant to section
22 94.660, for the purpose of public transportation, shall be
23 allocated to, and paid by the local political subdivision
24 collecting officer to the treasurer or other designated financial
25 officer of the municipality, who shall deposit such funds in a
26 separate segregated account within the special allocation fund.
27 Any provision of an agreement, contract or covenant entered into
28 prior to July 12, 1990, between a municipality and any other

1 political subdivision which provides for an appropriation of
2 other municipal revenues to the special allocation fund shall be
3 and remain enforceable.

4 3. In addition to the payments in lieu of taxes described
5 in subdivision (2) of subsection 1 of this section, for
6 redevelopment plans and projects adopted or redevelopment
7 projects approved by ordinance after August 31, 1991, fifty
8 percent of the total additional revenue from taxes, penalties and
9 interest which are imposed by the municipality or other taxing
10 districts, and which are generated by economic activities within
11 the area of the redevelopment project over the amount of such
12 taxes generated by economic activities within the area of the
13 redevelopment project in the calendar year prior to the adoption
14 of the redevelopment project by ordinance, while tax increment
15 financing remains in effect, but excluding personal property
16 taxes, taxes imposed on sales or charges for sleeping rooms paid
17 by transient guests of hotels and motels, taxes levied pursuant
18 to section 70.500, taxes levied for the purpose of public
19 transportation pursuant to section 94.660, taxes imposed on sales
20 pursuant to subsection 2 of section 67.1712 for the purpose of
21 operating and maintaining a metropolitan park and recreation
22 district, licenses, fees or special assessments other than
23 payments in lieu of taxes and penalties and interest thereon,
24 [or] any sales tax imposed by a county with a charter form of
25 government and with more than six hundred thousand but fewer than
26 seven hundred thousand inhabitants, for the purpose of sports
27 stadium improvement or levied by such county under section
28 238.410 for the purpose of the county transit authority operating

1 transportation facilities, or for redevelopment plans and
2 projects adopted or redevelopment projects approved by ordinance
3 after August 28, 2013, taxes imposed on sales pursuant to section
4 650.399 for the purpose of emergency communication systems, shall
5 be allocated to, and paid by the local political subdivision
6 collecting officer to the treasurer or other designated financial
7 officer of the municipality, who shall deposit such funds in a
8 separate segregated account within the special allocation fund.

9 4. Beginning January 1, 1998, for redevelopment plans and
10 projects adopted or redevelopment projects approved by ordinance
11 and which have complied with subsections 4 to 12 of this section,
12 in addition to the payments in lieu of taxes and economic
13 activity taxes described in subsections 1, 2 and 3 of this
14 section, up to fifty percent of the new state revenues, as
15 defined in subsection 8 of this section, estimated for the
16 businesses within the project area and identified by the
17 municipality in the application required by subsection 10 of this
18 section, over and above the amount of such taxes reported by
19 businesses within the project area as identified by the
20 municipality in their application prior to the approval of the
21 redevelopment project by ordinance, while tax increment financing
22 remains in effect, may be available for appropriation by the
23 general assembly as provided in subsection 10 of this section to
24 the department of economic development supplemental tax increment
25 financing fund, from the general revenue fund, for distribution
26 to the treasurer or other designated financial officer of the
27 municipality with approved plans or projects.

28 5. The treasurer or other designated financial officer of

1 the municipality with approved plans or projects shall deposit
2 such funds in a separate segregated account within the special
3 allocation fund established pursuant to section 99.805.

4 6. No transfer from the general revenue fund to the
5 Missouri supplemental tax increment financing fund shall be made
6 unless an appropriation is made from the general revenue fund for
7 that purpose. No municipality shall commit any state revenues
8 prior to an appropriation being made for that project. For all
9 redevelopment plans or projects adopted or approved after
10 December 23, 1997, appropriations from the new state revenues
11 shall not be distributed from the Missouri supplemental tax
12 increment financing fund into the special allocation fund unless
13 the municipality's redevelopment plan ensures that one hundred
14 percent of payments in lieu of taxes and fifty percent of
15 economic activity taxes generated by the project shall be used
16 for eligible redevelopment project costs while tax increment
17 financing remains in effect. This account shall be separate from
18 the account into which payments in lieu of taxes are deposited,
19 and separate from the account into which economic activity taxes
20 are deposited.

21 7. In order for the redevelopment plan or project to be
22 eligible to receive the revenue described in subsection 4 of this
23 section, the municipality shall comply with the requirements of
24 subsection 10 of this section prior to the time the project or
25 plan is adopted or approved by ordinance. The director of the
26 department of economic development and the commissioner of the
27 office of administration may waive the requirement that the
28 municipality's application be submitted prior to the

1 redevelopment plan's or project's adoption or the redevelopment
2 plan's or project's approval by ordinance.

3 8. For purposes of this section, "new state revenues"
4 means:

5 (1) The incremental increase in the general revenue portion
6 of state sales tax revenues received pursuant to section 144.020,
7 excluding sales taxes that are constitutionally dedicated, taxes
8 deposited to the school district trust fund in accordance with
9 section 144.701, sales and use taxes on motor vehicles, trailers,
10 boats and outboard motors and future sales taxes earmarked by
11 law. In no event shall the incremental increase include any
12 amounts attributable to retail sales unless the municipality or
13 authority has proven to the Missouri development finance board
14 and the department of economic development and such entities have
15 made a finding that the sales tax increment attributable to
16 retail sales is from new sources which did not exist in the state
17 during the baseline year. The incremental increase in the
18 general revenue portion of state sales tax revenues for an
19 existing or relocated facility shall be the amount that current
20 state sales tax revenue exceeds the state sales tax revenue in
21 the base year as stated in the redevelopment plan as provided in
22 subsection 10 of this section; or

23 (2) The state income tax withheld on behalf of new
24 employees by the employer pursuant to section 143.221 at the
25 business located within the project as identified by the
26 municipality. The state income tax withholding allowed by this
27 section shall be the municipality's estimate of the amount of
28 state income tax withheld by the employer within the

1 redevelopment area for new employees who fill new jobs directly
2 created by the tax increment financing project.

3 9. Subsection 4 of this section shall apply only to
4 blighted areas located in enterprise zones, pursuant to sections
5 135.200 to 135.256, blighted areas located in federal empowerment
6 zones, or to blighted areas located in central business districts
7 or urban core areas of cities which districts or urban core areas
8 at the time of approval of the project by ordinance, provided
9 that the enterprise zones, federal empowerment zones or blighted
10 areas contained one or more buildings at least fifty years old;
11 and

12 (1) Suffered from generally declining population or
13 property taxes over the twenty-year period immediately preceding
14 the area's designation as a project area by ordinance; or

15 (2) Was a historic hotel located in a county of the first
16 classification without a charter form of government with a
17 population according to the most recent federal decennial census
18 in excess of one hundred fifty thousand and containing a portion
19 of a city with a population according to the most recent federal
20 decennial census in excess of three hundred fifty thousand.

21 10. The initial appropriation of up to fifty percent of the
22 new state revenues authorized pursuant to subsections 4 and 5 of
23 this section shall not be made to or distributed by the
24 department of economic development to a municipality until all of
25 the following conditions have been satisfied:

26 (1) The director of the department of economic development
27 or his or her designee and the commissioner of the office of
28 administration or his or her designee have approved a tax

1 increment financing application made by the municipality for the
2 appropriation of the new state revenues. The municipality shall
3 include in the application the following items in addition to the
4 items in section 99.810:

5 (a) The tax increment financing district or redevelopment
6 area, including the businesses identified within the
7 redevelopment area;

8 (b) The base year of state sales tax revenues or the base
9 year of state income tax withheld on behalf of existing
10 employees, reported by existing businesses within the project
11 area prior to approval of the redevelopment project;

12 (c) The estimate of the incremental increase in the general
13 revenue portion of state sales tax revenue or the estimate for
14 the state income tax withheld by the employer on behalf of new
15 employees expected to fill new jobs created within the
16 redevelopment area after redevelopment;

17 (d) The official statement of any bond issue pursuant to
18 this subsection after December 23, 1997;

19 (e) An affidavit that is signed by the developer or
20 developers attesting that the provisions of subdivision (1) of
21 subsection 1 of section 99.810 have been met and specifying that
22 the redevelopment area would not be reasonably anticipated to be
23 developed without the appropriation of the new state revenues;

24 (f) The cost-benefit analysis required by section 99.810
25 includes a study of the fiscal impact on the state of Missouri;
26 and

27 (g) The statement of election between the use of the
28 incremental increase of the general revenue portion of the state

1 sales tax revenues or the state income tax withheld by employers
2 on behalf of new employees who fill new jobs created in the
3 redevelopment area;

4 (h) The name, street and mailing address, and phone number
5 of the mayor or chief executive officer of the municipality;

6 (i) The street address of the development site;

7 (j) The three-digit North American Industry Classification
8 System number or numbers characterizing the development project;

9 (k) The estimated development project costs;

10 (l) The anticipated sources of funds to pay such
11 development project costs;

12 (m) Evidence of the commitments to finance such development
13 project costs;

14 (n) The anticipated type and term of the sources of funds
15 to pay such development project costs;

16 (o) The anticipated type and terms of the obligations to be
17 issued;

18 (p) The most recent equalized assessed valuation of the
19 property within the development project area;

20 (q) An estimate as to the equalized assessed valuation
21 after the development project area is developed in accordance
22 with a development plan;

23 (r) The general land uses to apply in the development area;

24 (s) The total number of individuals employed in the
25 development area, broken down by full-time, part-time, and
26 temporary positions;

27 (t) The total number of full-time equivalent positions in
28 the development area;

1 (u) The current gross wages, state income tax withholdings,
2 and federal income tax withholdings for individuals employed in
3 the development area;

4 (v) The total number of individuals employed in this state
5 by the corporate parent of any business benefitting from public
6 expenditures in the development area, and all subsidiaries
7 thereof, as of December thirty-first of the prior fiscal year,
8 broken down by full-time, part-time, and temporary positions;

9 (w) The number of new jobs to be created by any business
10 benefitting from public expenditures in the development area,
11 broken down by full-time, part-time, and temporary positions;

12 (x) The average hourly wage to be paid to all current and
13 new employees at the project site, broken down by full-time,
14 part-time, and temporary positions;

15 (y) For project sites located in a metropolitan statistical
16 area, as defined by the federal Office of Management and Budget,
17 the average hourly wage paid to nonmanagerial employees in this
18 state for the industries involved at the project, as established
19 by the United States Bureau of Labor Statistics;

20 (z) For project sites located outside of metropolitan
21 statistical areas, the average weekly wage paid to nonmanagerial
22 employees in the county for industries involved at the project,
23 as established by the United States Department of Commerce;

24 (aa) A list of other community and economic benefits to
25 result from the project;

26 (bb) A list of all development subsidies that any business
27 benefitting from public expenditures in the development area has
28 previously received for the project, and the name of any other

1 granting body from which such subsidies are sought;

2 (cc) A list of all other public investments made or to be
3 made by this state or units of local government to support
4 infrastructure or other needs generated by the project for which
5 the funding pursuant to this section is being sought;

6 (dd) A statement as to whether the development project may
7 reduce employment at any other site, within or without the state,
8 resulting from automation, merger, acquisition, corporate
9 restructuring, relocation, or other business activity;

10 (ee) A statement as to whether or not the project involves
11 the relocation of work from another address and if so, the number
12 of jobs to be relocated and the address from which they are to be
13 relocated;

14 (ff) A list of competing businesses in the county
15 containing the development area and in each contiguous county;

16 (gg) A market study for the development area;

17 (hh) A certification by the chief officer of the applicant
18 as to the accuracy of the development plan;

19 (2) The methodologies used in the application for
20 determining the base year and determining the estimate of the
21 incremental increase in the general revenue portion of the state
22 sales tax revenues or the state income tax withheld by employers
23 on behalf of new employees who fill new jobs created in the
24 redevelopment area shall be approved by the director of the
25 department of economic development or his or her designee and the
26 commissioner of the office of administration or his or her
27 designee. Upon approval of the application, the director of the
28 department of economic development or his or her designee and the

1 commissioner of the office of administration or his or her
2 designee shall issue a certificate of approval. The department
3 of economic development may request the appropriation following
4 application approval;

5 (3) The appropriation shall be either a portion of the
6 estimate of the incremental increase in the general revenue
7 portion of state sales tax revenues in the redevelopment area or
8 a portion of the estimate of the state income tax withheld by the
9 employer on behalf of new employees who fill new jobs created in
10 the redevelopment area as indicated in the municipality's
11 application, approved by the director of the department of
12 economic development or his or her designee and the commissioner
13 of the office of administration or his or her designee. At no
14 time shall the annual amount of the new state revenues approved
15 for disbursements from the Missouri supplemental tax increment
16 financing fund exceed thirty-two million dollars;

17 (4) Redevelopment plans and projects receiving new state
18 revenues shall have a duration of up to fifteen years, unless
19 prior approval for a longer term is given by the director of the
20 department of economic development or his or her designee and the
21 commissioner of the office of administration or his or her
22 designee; except that, in no case shall the duration exceed
23 twenty-three years.

24 11. In addition to the areas authorized in subsection 9 of
25 this section, the funding authorized pursuant to subsection 4 of
26 this section shall also be available in a federally approved
27 levee district, where construction of a levee begins after
28 December 23, 1997, and which is contained within a county of the

1 first classification without a charter form of government with a
2 population between fifty thousand and one hundred thousand
3 inhabitants which contains all or part of a city with a
4 population in excess of four hundred thousand or more
5 inhabitants.

6 12. There is hereby established within the state treasury a
7 special fund to be known as the "Missouri Supplemental Tax
8 Increment Financing Fund", to be administered by the department
9 of economic development. The department shall annually
10 distribute from the Missouri supplemental tax increment financing
11 fund the amount of the new state revenues as appropriated as
12 provided in the provisions of subsections 4 and 5 of this section
13 if and only if the conditions of subsection 10 of this section
14 are met. The fund shall also consist of any gifts,
15 contributions, grants or bequests received from federal, private
16 or other sources. Moneys in the Missouri supplemental tax
17 increment financing fund shall be disbursed per project pursuant
18 to state appropriations.

19 13. Redevelopment project costs may include, at the
20 prerogative of the state, the portion of salaries and expenses of
21 the department of economic development and the department of
22 revenue reasonably allocable to each redevelopment project
23 approved for disbursements from the Missouri supplemental tax
24 increment financing fund for the ongoing administrative functions
25 associated with such redevelopment project. Such amounts shall
26 be recovered from new state revenues deposited into the Missouri
27 supplemental tax increment financing fund created under this
28 section.

1 14. For redevelopment plans or projects approved by
2 ordinance that result in net new jobs from the relocation of a
3 national headquarters from another state to the area of the
4 redevelopment project, the economic activity taxes and new state
5 tax revenues shall not be based on a calculation of the
6 incremental increase in taxes as compared to the base year or
7 prior calendar year for such redevelopment project, rather the
8 incremental increase shall be the amount of total taxes generated
9 from the net new jobs brought in by the national headquarters
10 from another state. In no event shall this subsection be
11 construed to allow a redevelopment project to receive an
12 appropriation in excess of up to fifty percent of the new state
13 revenues.

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

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

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

27 (3) "Tax rate ceiling", a tax rate as revised by the taxing
28 authority to comply with the provisions of this section or when a

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

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

1 67.505 and section 164.013 or as excess home dock city or county
2 fees as provided in subsection 4 of section 313.820 in the
3 immediately preceding fiscal year but not including any amount
4 calculated to adjust for prior years. For purposes of political
5 subdivisions which were authorized to levy a tax in the prior
6 year but which did not levy such tax or levied a reduced rate,
7 the term "tax revenue", as used in relation to the revision of
8 tax levies mandated by law, shall mean the revenues equal to the
9 amount that would have been available if the voluntary rate
10 reduction had not been made.

11 2. Whenever changes in assessed valuation are entered in
12 the assessor's books for any personal property, in the aggregate,
13 or for any subclass of real property as such subclasses are
14 established in section 4(b) of article X of the Missouri
15 Constitution and defined in section 137.016, the county clerk in
16 all counties and the assessor of St. Louis City shall notify each
17 political subdivision wholly or partially within the county or
18 St. Louis City of the change in valuation of each subclass of
19 real property, individually, and personal property, in the
20 aggregate, exclusive of new construction and improvements. All
21 political subdivisions shall immediately revise the applicable
22 rates of levy for each purpose for each subclass of real
23 property, individually, and personal property, in the aggregate,
24 for which taxes are levied to the extent necessary to produce
25 from all taxable property, exclusive of new construction and
26 improvements, substantially the same amount of tax revenue as was
27 produced in the previous year for each subclass of real property,
28 individually, and personal property, in the aggregate, except

1 that the rate shall not exceed the greater of the most recent
2 voter-approved rate or the most recent voter-approved rate as
3 adjusted under subdivision (2) of subsection 5 of this section.
4 Any political subdivision that has received approval from voters
5 for a tax increase after August 27, 2008, may levy a rate to
6 collect substantially the same amount of tax revenue as the
7 amount of revenue that would have been derived by applying the
8 voter-approved increased tax rate ceiling to the total assessed
9 valuation of the political subdivision as most recently certified
10 by the city or county clerk on or before the date of the election
11 in which such increase is approved, increased by the percentage
12 increase in the consumer price index, as provided by law, except
13 that the rate shall not exceed the greater of the most recent
14 voter-approved rate or the most recent voter-approved rate as
15 adjusted under subdivision (2) of subsection 5 of this section.
16 Such tax revenue shall not include any receipts from ad valorem
17 levies on any real property which was assessed by the assessor of
18 a county or city in such previous year but is assessed by the
19 assessor of a county or city in the current year in a different
20 subclass of real property. Where the taxing authority is a
21 school district for the purposes of revising the applicable rates
22 of levy for each subclass of real property, the tax revenues from
23 state-assessed railroad and utility property shall be apportioned
24 and attributed to each subclass of real property based on the
25 percentage of the total assessed valuation of the county that
26 each subclass of real property represents in the current taxable
27 year. As provided in section 22 of article X of the
28 constitution, a political subdivision may also revise each levy

1 to allow for inflationary assessment growth occurring within the
2 political subdivision. The inflationary growth factor for any
3 such subclass of real property or personal property shall be
4 limited to the actual assessment growth in such subclass or
5 class, exclusive of new construction and improvements, and
6 exclusive of the assessed value on any real property which was
7 assessed by the assessor of a county or city in the current year
8 in a different subclass of real property, but not to exceed the
9 consumer price index or five percent, whichever is lower. Should
10 the tax revenue of a political subdivision from the various tax
11 rates determined in this subsection be different than the tax
12 revenue that would have been determined from a single tax rate as
13 calculated pursuant to the method of calculation in this
14 subsection prior to January 1, 2003, then the political
15 subdivision shall revise the tax rates of those subclasses of
16 real property, individually, and/or personal property, in the
17 aggregate, in which there is a tax rate reduction, pursuant to
18 the provisions of this subsection. Such revision shall yield an
19 amount equal to such difference and shall be apportioned among
20 such subclasses of real property, individually, and/or personal
21 property, in the aggregate, based on the relative assessed
22 valuation of the class or subclasses of property experiencing a
23 tax rate reduction. Such revision in the tax rates of each class
24 or subclass shall be made by computing the percentage of current
25 year adjusted assessed valuation of each class or subclass with a
26 tax rate reduction to the total current year adjusted assessed
27 valuation of the class or subclasses with a tax rate reduction,
28 multiplying the resulting percentages by the revenue difference

1 between the single rate calculation and the calculations pursuant
2 to this subsection and dividing by the respective adjusted
3 current year assessed valuation of each class or subclass to
4 determine the adjustment to the rate to be levied upon each class
5 or subclass of property. The adjustment computed herein shall be
6 multiplied by one hundred, rounded to four decimals in the manner
7 provided in this subsection, and added to the initial rate
8 computed for each class or subclass of property. For school
9 districts that levy separate tax rates on each subclass of real
10 property and personal property in the aggregate, if voters
11 approved a ballot before January 1, 2011, that presented separate
12 stated tax rates to be applied to the different subclasses of
13 real property and personal property in the aggregate, or
14 increases the separate rates that may be levied on the different
15 subclasses of real property and personal property in the
16 aggregate by different amounts, the tax rate that shall be used
17 for the single tax rate calculation shall be a blended rate,
18 calculated in the manner provided under subdivision (1) of
19 subsection 6 of this section. Notwithstanding any provision of
20 this subsection to the contrary, no revision to the rate of levy
21 for personal property shall cause such levy to increase over the
22 levy for personal property from the prior year.

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

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

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

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

1 assessed valuation has been determined and shall be calculated in
2 a manner that results in the revised tax rate ceiling being the
3 same as it would have been had the corrected or finalized
4 assessment been available at the time of the prior calculation;

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

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

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

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

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

27 5. (1) In all political subdivisions, the tax rate ceiling
28 established pursuant to this section shall not be increased

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

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

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

11 (3) The governing body of any political subdivision may
12 levy a tax rate lower than its tax rate ceiling and may, in a
13 nonreassessment year, increase that lowered tax rate to a level
14 not exceeding the tax rate ceiling without voter approval in the
15 manner provided under subdivision (4) of this subsection.
16 Nothing in this section shall be construed as prohibiting a
17 political subdivision from voluntarily levying a tax rate lower
18 than that which is required under the provisions of this section
19 or from seeking voter approval of a reduction to such political
20 subdivision's tax rate ceiling.

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

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

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

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

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

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

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

3 (3) In the event that the taxing authority incorrectly
4 completes the forms created and promulgated under subdivision (2)
5 of this subsection, or makes a clerical error, the taxing
6 authority may submit amended forms with an explanation for the
7 needed changes. If such amended forms are filed under
8 regulations prescribed by the state auditor, the state auditor
9 shall take into consideration such amended forms for the purposes
10 of this subsection.

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

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

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

19 9. If in any action, including a class action, the court
20 issues an order requiring a taxing authority to revise the tax
21 rates as provided in this section or enjoins a taxing authority
22 from the collection of a tax because of its failure to revise the
23 rate of levy as provided in this section, any taxpayer paying his
24 or her taxes when an improper rate is applied has erroneously
25 paid his or her taxes in part, whether or not the taxes are paid
26 under protest as provided in section 139.031 or otherwise
27 contested. The part of the taxes paid erroneously is the
28 difference in the amount produced by the original levy and the

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

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

23 137.090. 1. All tangible personal property of whatever
24 nature and character situate in a county other than the one in
25 which the owner resides shall be assessed in the county where the
26 owner resides; except that, houseboats, cabin cruisers, floating
27 boat docks, and manufactured homes, as defined in section
28 700.010, used for lodging shall be assessed in the county where

1 they are located, and tangible personal property belonging to
2 estates shall be assessed in the county in which the probate
3 division of the circuit court has jurisdiction. Tangible
4 personal property, other than motor vehicles as the term is
5 defined in section 301.010, used exclusively in connection with
6 farm operations of the owner and kept on the farmland, shall not
7 be assessed by a city, town or village unless the farmland is
8 totally within the boundaries of the city, town or village. No
9 tangible personal property shall be simultaneously assessed in
10 more than one county.

11 2. The assessed valuation of any tractor or trailer as
12 defined in section 301.010 owned by an individual, partner, or
13 member and used in interstate commerce must be apportioned to
14 Missouri based on the ratio of miles traveled in this state to
15 miles traveled in the United States in interstate commerce during
16 the preceding tax year or on the basis of the most recent annual
17 mileage figures available.

18 137.095. 1. The real and tangible personal property of all
19 corporations operating in any county in the state of Missouri and
20 in the city of St. Louis, and subject to assessment by county or
21 township assessors, shall be assessed and taxed in the county in
22 which the property is situated on the first day of January of the
23 year for which the taxes are assessed, and every general or
24 business corporation having or owning tangible personal property
25 on the first day of January in each year, which is situated in
26 any other county than the one in which the corporation is
27 located, shall make return to the assessor of the county or
28 township where the property is situated, in the same manner as

1 other tangible personal property is required by law to be
2 returned, except that all motor vehicles which are the property
3 of the corporation and which are subject to regulation under
4 chapter 390 shall be assessed for tax purposes in the county in
5 which the motor vehicles are based.

6 2. For the purposes of subsection 1 of this section, the
7 term "based" means the place where the vehicle is most frequently
8 dispatched, garaged, serviced, maintained, operated or otherwise
9 controlled, except that leased passenger vehicles shall be
10 assessed at the residence of the driver or, if the residence of
11 the driver is unknown, at the location of the lessee.

12 3. The assessed valuation of any tractor or trailer as
13 defined in section 301.010 owned by a corporation and used in
14 interstate commerce must be apportioned to Missouri based on the
15 ratio of miles traveled in this state to miles traveled in the
16 United States in interstate commerce during the preceding tax
17 year or on the basis of the most recent annual mileage figures
18 available.

19 137.115. 1. All other laws to the contrary
20 notwithstanding, the assessor or the assessor's deputies in all
21 counties of this state including the city of St. Louis shall
22 annually make a list of all real and tangible personal property
23 taxable in the assessor's city, county, town or district. Except
24 as otherwise provided in subsection 3 of this section and section
25 137.078, the assessor shall annually assess all personal property
26 at thirty-three and one-third percent of its true value in money
27 as of January first of each calendar year. The assessor shall
28 annually assess all real property, including any new construction

1 and improvements to real property, and possessory interests in
2 real property at the percent of its true value in money set in
3 subsection 5 of this section. The true value in money of any
4 possessory interest in real property in subclass (3), where such
5 real property is on or lies within the ultimate airport boundary
6 as shown by a federal airport layout plan, as defined by 14 CFR
7 151.5, of a commercial airport having a FAR Part 139
8 certification and owned by a political subdivision, shall be the
9 otherwise applicable true value in money of any such possessory
10 interest in real property, less the total dollar amount of costs
11 paid by a party, other than the political subdivision, towards
12 any new construction or improvements on such real property
13 completed after January 1, 2008, and which are included in the
14 above-mentioned possessory interest, regardless of the year in
15 which such costs were incurred or whether such costs were
16 considered in any prior year. The assessor shall annually assess
17 all real property in the following manner: new assessed values
18 shall be determined as of January first of each odd-numbered year
19 and shall be entered in the assessor's books; those same assessed
20 values shall apply in the following even-numbered year, except
21 for new construction and property improvements which shall be
22 valued as though they had been completed as of January first of
23 the preceding odd-numbered year. The assessor may call at the
24 office, place of doing business, or residence of each person
25 required by this chapter to list property, and require the person
26 to make a correct statement of all taxable tangible personal
27 property owned by the person or under his or her care, charge or
28 management, taxable in the county. On or before January first of

1 each even-numbered year, the assessor shall prepare and submit a
2 two-year assessment maintenance plan to the county governing body
3 and the state tax commission for their respective approval or
4 modification. The county governing body shall approve and
5 forward such plan or its alternative to the plan to the state tax
6 commission by February first. If the county governing body fails
7 to forward the plan or its alternative to the plan to the state
8 tax commission by February first, the assessor's plan shall be
9 considered approved by the county governing body. If the state
10 tax commission fails to approve a plan and if the state tax
11 commission and the assessor and the governing body of the county
12 involved are unable to resolve the differences, in order to
13 receive state cost-share funds outlined in section 137.750, the
14 county or the assessor shall petition the administrative hearing
15 commission, by May first, to decide all matters in dispute
16 regarding the assessment maintenance plan. Upon agreement of the
17 parties, the matter may be stayed while the parties proceed with
18 mediation or arbitration upon terms agreed to by the parties.
19 The final decision of the administrative hearing commission shall
20 be subject to judicial review in the circuit court of the county
21 involved. In the event a valuation of subclass (1) real property
22 within any county with a charter form of government, or within a
23 city not within a county, is made by a computer,
24 computer-assisted method or a computer program, the burden of
25 proof, supported by clear, convincing and cogent evidence to
26 sustain such valuation, shall be on the assessor at any hearing
27 or appeal. In any such county, unless the assessor proves
28 otherwise, there shall be a presumption that the assessment was

1 made by a computer, computer-assisted method or a computer
2 program. Such evidence shall include, but shall not be limited
3 to, the following:

4 (1) The findings of the assessor based on an appraisal of
5 the property by generally accepted appraisal techniques; and

6 (2) The purchase prices from sales of at least three
7 comparable properties and the address or location thereof. As
8 used in this subdivision, the word "comparable" means that:

9 (a) Such sale was closed at a date relevant to the property
10 valuation; and

11 (b) Such properties are not more than one mile from the
12 site of the disputed property, except where no similar properties
13 exist within one mile of the disputed property, the nearest
14 comparable property shall be used. Such property shall be within
15 five hundred square feet in size of the disputed property, and
16 resemble the disputed property in age, floor plan, number of
17 rooms, and other relevant characteristics.

18 2. Assessors in each county of this state and the city of
19 St. Louis may send personal property assessment forms through the
20 mail.

21 3. The following items of personal property shall each
22 constitute separate subclasses of tangible personal property and
23 shall be assessed and valued for the purposes of taxation at the
24 following percentages of their true value in money:

25 (1) Grain and other agricultural crops in an unmanufactured
26 condition, one-half of one percent;

27 (2) Livestock, twelve percent;

28 (3) Farm machinery, twelve percent;

1 (4) Motor vehicles which are eligible for registration as
2 and are registered as historic motor vehicles pursuant to section
3 301.131 and aircraft which are at least twenty-five years old and
4 which are used solely for noncommercial purposes and are operated
5 less than fifty hours per year or aircraft that are home built
6 from a kit, five percent;

7 (5) Poultry, twelve percent; and

8 (6) Tools and equipment used for pollution control and
9 tools and equipment used in retooling for the purpose of
10 introducing new product lines or used for making improvements to
11 existing products by any company which is located in a state
12 enterprise zone and which is identified by any standard
13 industrial classification number cited in subdivision (6) of
14 section 135.200, twenty-five percent.

15 4. The person listing the property shall enter a true and
16 correct statement of the property, in a printed blank prepared
17 for that purpose. The statement, after being filled out, shall
18 be signed and either affirmed or sworn to as provided in section
19 137.155. The list shall then be delivered to the assessor.

20 5. All subclasses of real property, as such subclasses are
21 established in section 4(b) of article X of the Missouri
22 Constitution and defined in section 137.016, shall be assessed at
23 the following percentages of true value:

24 (1) For real property in subclass (1), nineteen percent;

25 (2) For real property in subclass (2), twelve percent; and

26 (3) For real property in subclass (3), thirty-two percent.

27 6. Manufactured homes, as defined in section 700.010, which
28 are actually used as dwelling units shall be assessed at the same

1 percentage of true value as residential real property for the
2 purpose of taxation. The percentage of assessment of true value
3 for such manufactured homes shall be the same as for residential
4 real property. If the county collector cannot identify or find
5 the manufactured home when attempting to attach the manufactured
6 home for payment of taxes owed by the manufactured home owner,
7 the county collector may request the county commission to have
8 the manufactured home removed from the tax books, and such
9 request shall be granted within thirty days after the request is
10 made; however, the removal from the tax books does not remove the
11 tax lien on the manufactured home if it is later identified or
12 found. For purposes of this section, a manufactured home located
13 in a manufactured home rental park, rental community or on real
14 estate not owned by the manufactured home owner shall be
15 considered personal property. For purposes of this section, a
16 manufactured home located on real estate owned by the
17 manufactured home owner may be considered real property.

18 7. Each manufactured home assessed shall be considered a
19 parcel for the purpose of reimbursement pursuant to section
20 137.750, unless the manufactured home is real estate as defined
21 in subsection 7 of section 442.015 and assessed as a realty
22 improvement to the existing real estate parcel.

23 8. Any amount of tax due and owing based on the assessment
24 of a manufactured home shall be included on the personal property
25 tax statement of the manufactured home owner unless the
26 manufactured home is real estate as defined in subsection 7 of
27 section 442.015, in which case the amount of tax due and owing on
28 the assessment of the manufactured home as a realty improvement

1 to the existing real estate parcel shall be included on the real
2 property tax statement of the real estate owner.

3 9. The assessor of each county and each city not within a
4 county shall use the trade-in value published in the October
5 issue of the National Automobile Dealers' Association Official
6 Used Car Guide, or its successor publication, as the recommended
7 guide of information for determining the true value of motor
8 vehicles described in such publication. The assessor shall not
9 use a value that is greater than the average trade-in value in
10 determining the true value of the motor vehicle without
11 performing a physical inspection of the motor vehicle. For
12 vehicles two years old or newer from a vehicle's model year, the
13 assessor may use a value other than average without performing a
14 physical inspection of the motor vehicle. In the absence of a
15 listing for a particular motor vehicle in such publication, the
16 assessor shall use such information or publications which in the
17 assessor's judgment will fairly estimate the true value in money
18 of the motor vehicle.

19 10. Before the assessor may increase the assessed valuation
20 of any parcel of subclass (1) real property by more than fifteen
21 percent since the last assessment, excluding increases due to new
22 construction or improvements, the assessor shall conduct a
23 physical inspection of such property.

24 11. If a physical inspection is required, pursuant to
25 subsection 10 of this section, the assessor shall notify the
26 property owner of that fact in writing and shall provide the
27 owner clear written notice of the owner's rights relating to the
28 physical inspection. If a physical inspection is required, the

1 property owner may request that an interior inspection be
2 performed during the physical inspection. The owner shall have
3 no less than thirty days to notify the assessor of a request for
4 an interior physical inspection.

5 12. A physical inspection, as required by subsection 10 of
6 this section, shall include, but not be limited to, an on-site
7 personal observation and review of all exterior portions of the
8 land and any buildings and improvements to which the inspector
9 has or may reasonably and lawfully gain external access, and
10 shall include an observation and review of the interior of any
11 buildings or improvements on the property upon the timely request
12 of the owner pursuant to subsection 11 of this section. Mere
13 observation of the property via a drive-by inspection or the like
14 shall not be considered sufficient to constitute a physical
15 inspection as required by this section.

16 13. The provisions of subsections 11 and 12 of this section
17 shall only apply in any county with a charter form of government
18 with more than one million inhabitants.

19 14. A county or city collector may accept credit cards as
20 proper form of payment of outstanding property tax or license
21 due. No county or city collector may charge surcharge for
22 payment by credit card which exceeds the fee or surcharge charged
23 by the credit card bank, processor, or issuer for its service. A
24 county or city collector may accept payment by electronic
25 transfers of funds in payment of any tax or license and charge
26 the person making such payment a fee equal to the fee charged the
27 county by the bank, processor, or issuer of such electronic
28 payment.

1 15. Any county or city not within a county in this state
2 may, by an affirmative vote of the governing body of such county,
3 opt out of the provisions of this section and sections 137.073,
4 138.060, and 138.100 as enacted by house bill no. 1150 of the
5 ninety-first general assembly, second regular session and section
6 137.073 as modified by house committee substitute for senate
7 substitute for senate committee substitute for senate bill no.
8 960, ninety-second general assembly, second regular session, for
9 the next year of the general reassessment, prior to January first
10 of any year. No county or city not within a county shall
11 exercise this opt-out provision after implementing the provisions
12 of this section and sections 137.073, 138.060, and 138.100 as
13 enacted by house bill no. 1150 of the ninety-first general
14 assembly, second regular session and section 137.073 as modified
15 by house committee substitute for senate substitute for senate
16 committee substitute for senate bill no. 960, ninety-second
17 general assembly, second regular session, in a year of general
18 reassessment. For the purposes of applying the provisions of
19 this subsection, a political subdivision contained within two or
20 more counties where at least one of such counties has opted out
21 and at least one of such counties has not opted out shall
22 calculate a single tax rate as in effect prior to the enactment
23 of house bill no. 1150 of the ninety-first general assembly,
24 second regular session. A governing body of a city not within a
25 county or a county that has opted out under the provisions of
26 this subsection may choose to implement the provisions of this
27 section and sections 137.073, 138.060, and 138.100 as enacted by
28 house bill no. 1150 of the ninety-first general assembly, second

1 regular session, and section 137.073 as modified by house
2 committee substitute for senate substitute for senate committee
3 substitute for senate bill no. 960, ninety-second general
4 assembly, second regular session, for the next year of general
5 reassessment, by an affirmative vote of the governing body prior
6 to December thirty-first of any year.

7 16. The governing body of any city of the third
8 classification with more than twenty-six thousand three hundred
9 but fewer than twenty-six thousand seven hundred inhabitants
10 located in any county that has exercised its authority to opt out
11 under subsection 15 of this section may levy separate and
12 differing tax rates for real and personal property only if such
13 city bills and collects its own property taxes or satisfies the
14 entire cost of the billing and collection of such separate and
15 differing tax rates. Such separate and differing rates shall not
16 exceed such city's tax rate ceiling.

17 137.720. 1. A percentage of all ad valorem property tax
18 collections allocable to each taxing authority within the county
19 and the county shall be deducted from the collections of taxes
20 each year and shall be deposited into the assessment fund of the
21 county as required pursuant to section 137.750. The percentage
22 shall be one-half of one percent for all counties of the first
23 and second classification and cities not within a county and one
24 percent for counties of the third and fourth classification.

25 2. Prior to July 1, 2009, for counties of the first
26 classification, counties with a charter form of government, and
27 any city not within a county, an additional one-eighth of one
28 percent of all ad valorem property tax collections shall be

1 deducted from the collections of taxes each year and shall be
2 deposited into the assessment fund of the county as required
3 pursuant to section 137.750, and for counties of the second,
4 third, and fourth classification, an additional one-quarter of
5 one percent of all ad valorem property tax collections shall be
6 deducted from the collections of taxes each year and shall be
7 deposited into the assessment fund of the county as required
8 pursuant to section 137.750, provided that such additional
9 amounts shall not exceed one hundred thousand dollars in any year
10 for any county of the first classification and any county with a
11 charter form of government and fifty thousand dollars in any year
12 for any county of the second, third, or fourth classification.

13 3. Effective July 1, 2009, for counties of the first
14 classification, counties with a charter form of government, and
15 any city not within a county, an additional one-eighth of one
16 percent of all ad valorem property tax collections shall be
17 deducted from the collections of taxes each year and shall be
18 deposited into the assessment fund of the county as required
19 pursuant to section 137.750, and for counties of the second,
20 third, and fourth classification, an additional one-half of one
21 percent of all ad valorem property tax collections shall be
22 deducted from the collections of taxes each year and shall be
23 deposited into the assessment fund of the county as required
24 pursuant to section 137.750, provided that such additional
25 amounts shall not exceed one hundred twenty-five thousand dollars
26 in any year for any county of the first classification and any
27 county with a charter form of government and seventy-five
28 thousand dollars in any year for any county of the second, third,

1 or fourth classification.

2 4. The county shall bill any taxing authority collecting
3 its own taxes. The county may also provide additional moneys for
4 the fund. To be eligible for state cost-share funds provided
5 pursuant to section 137.750, every county shall provide from the
6 county general revenue fund an amount equal to an average of the
7 three most recent years of the amount provided from general
8 revenue to the assessment fund; provided, however, that capital
9 expenditures and equipment expenses identified in a memorandum of
10 understanding signed by the county's governing body and the
11 county assessor prior to transfer of county general revenue funds
12 to the assessment fund shall be deducted from a year's
13 contribution before computing the three-year average, except that
14 a lesser amount shall be acceptable if unanimously agreed upon by
15 the county assessor, the county governing body, and the state tax
16 commission. The county shall deposit the county general revenue
17 funds in the assessment fund as agreed to in its original or
18 amended maintenance plan, state reimbursement funds shall be
19 withheld until the amount due is properly deposited in such fund.

20 5. For all years beginning on or after January 1, 2010, any
21 property tax collections deposited into the county assessment
22 funds provided for in subsection 2 of this section shall be
23 disallowed in any year in which the state tax commission notifies
24 the county that state assessment reimbursement funds have been
25 withheld from the county for three consecutive quarters due to
26 noncompliance by the assessor or county commission with the
27 county's assessment maintenance plan.

28 [6. The provisions of subsections 2, 3, and 5 of this

1 section shall expire on December 31, 2015.]

2 138.431. 1. To hear and decide appeals pursuant to section
3 138.430, the commission shall appoint one or more hearing
4 officers. The hearing officers shall be subject to supervision
5 by the commission. No person shall participate on behalf of the
6 commission in any case in which such person is an interested
7 party.

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

10 (1) The assignment shall be deemed made when [the] any
11 scheduling order is first issued by the commission [and signed by
12 the hearing officer assigned, unless another hearing officer is
13 assigned to the case for disposition by other language in said
14 order] , however, if no scheduling order has been issued, then a
15 hearing officer shall be assigned no later than sixty days after
16 the appeal is filed by the taxpayer.

17 (2) A change of hearing officer, or a reservation of the
18 appeal for disposition as described in subsection 3 of this
19 section, shall be ordered by the commission in any appeal upon
20 the timely filing of a written application by a party to
21 disqualify the hearing officer assigned. The application shall
22 be filed within thirty days from the assignment of any appeal to
23 a hearing officer and need not allege or prove any cause for such
24 change and need not be verified. No more than one change of
25 hearing officer shall be allowed for each party in any appeal.

26 3. The commission may, in its discretion, reserve such
27 appeals as it deems fit to be heard and decided by the full
28 commission, a quorum thereof, or any commissioner, subject to the

1 provisions of section 138.240, and, in such case, the decision
2 shall be final, subject to judicial review in the manner provided
3 in subsection 4 of section 138.470.

4 4. The manner in which appeals shall be presented and the
5 conduct of hearings shall be made in accordance with rules
6 prescribed by the commission for determining the rights of the
7 parties; provided that, the commission, with the consent of all
8 the parties, may refer an appeal to mediation. The commission
9 shall promulgate regulations for mediation pursuant to this
10 section. No regulation or portion of a regulation promulgated
11 pursuant to the authority of this section shall become effective
12 unless it has been promulgated pursuant to the provisions of
13 chapter 536. There shall be no presumption that the assessor's
14 valuation is correct. A full and complete record shall be kept
15 of all proceedings. All testimony at any hearing shall be
16 recorded but need not be transcribed unless the matter is further
17 appealed.

18 5. Unless an appeal is voluntarily dismissed, a hearing
19 officer, after affording the parties reasonable opportunity for
20 fair hearing, shall issue a decision and order affirming,
21 modifying, or reversing the determination of the board of
22 equalization, and correcting any assessment which is unlawful,
23 unfair, improper, arbitrary, or capricious. The commission may,
24 prior to the decision being rendered, transfer to another hearing
25 officer the proceedings on an appeal determination before a
26 hearing officer. The complainant, respondent-assessor, or other
27 party shall be duly notified of a hearing officer's decision and
28 order, together with findings of fact and conclusions of law.

1 Appeals from decisions of hearing officers shall be made pursuant
2 to section 138.432.

3 6. All decisions issued pursuant to this section or section
4 138.432 by the commission or any of its duly assigned hearing
5 officers shall be issued no later than sixty days after the
6 hearing on the matter to be decided is held or the date on which
7 the last party involved in such matter files his or her brief,
8 whichever event later occurs.

9 238.272. The state auditor [~~shall~~] may audit each district
10 not [~~less~~] more than once every three years[, and may audit more
11 frequently if the state auditor deems appropriate]. The costs of
12 this audit shall be paid by the district and shall not exceed
13 three percent of the gross revenues received by the
14 transportation district.

15 360.045. 1. The authority shall have the following powers
16 together with all powers incidental thereto or necessary for the
17 performance thereof:

18 (1) To have perpetual succession as a body politic and
19 corporate;

20 (2) To adopt bylaws for the regulation of its affairs and
21 the conduct of its business;

22 (3) To sue and be sued and to prosecute and defend, at law
23 or in equity, in any court having jurisdiction of the subject
24 matter and of the parties;

25 (4) To have and to use a corporate seal and to alter the
26 same at pleasure;

27 (5) To maintain an office at such place or places in the
28 state of Missouri as it may designate;

1 (6) To determine the location and construction of any
2 facility to be financed under the provisions of sections 360.010
3 to 360.140, and to construct, reconstruct, repair, alter,
4 improve, extend, maintain, lease, and regulate the same; and to
5 designate a participating health institution or a participating
6 educational institution, as the case may be, as its agent to
7 determine the location and construction of a facility undertaken
8 by such participating health institution or participating
9 educational institution, as the case may be, under the provisions
10 of sections 360.010 to 360.140, to construct, reconstruct,
11 repair, alter, improve, extend, maintain, and regulate the same,
12 and to enter into contracts for any and all of such purposes
13 including contracts for the management and operation of the
14 facility;

15 (7) To lease to a participating health institution or a
16 participating educational institution, as the case may be, the
17 particular health or educational facility or facilities, as the
18 case may be, upon such terms and conditions as the authority
19 shall deem proper; to charge and collect rent therefor; to
20 terminate any such lease upon the failure of the lessee to comply
21 with any of the obligations thereof; to include in any such
22 lease, if desired, provisions that the lessee thereof shall have
23 options to renew the term of the lease for such period or periods
24 at such rent as shall be determined by the authority or to
25 purchase any or all of the particular leased facility or
26 facilities; and, upon payment of all of the indebtedness incurred
27 by the authority for the financing of the facility or facilities,
28 to convey any or all of such facility or facilities to the lessee

1 or lessees thereof. Every lease agreement between the authority
2 and an institution must contain a clause obligating the
3 institution not to use the leased land, nor any facility located
4 thereon, for sectarian instruction or study or as a place of
5 religious worship, or in connection with any part of the program
6 of a school or department of divinity of any religious
7 denomination; to insure that this covenant is honored, each lease
8 agreement shall allow the authority to conduct inspections, and
9 every conveyance of title to an institution shall contain a
10 restriction against use for any sectarian purpose;

11 (8) To issue its bonds, notes, or other obligations for any
12 of its corporate purposes and to refund the same, all as provided
13 in sections 360.010 to 360.140;

14 (9) To transfer assets of the authority to the rebuild
15 damaged infrastructure fund created in section 33.295;

16 (10) To fix and revise from time to time and make and
17 collect rates, rents, fees, and charges for the use of and
18 services furnished or to be furnished by any facility or
19 facilities or any portion thereof and to contract with any
20 person, firm, or corporation or other body, public or private, in
21 respect thereof; except that the authority shall have no
22 jurisdiction over rates, rents, fees, and charges established by
23 a participating educational institution for its students or
24 established by a participating health institution for its
25 patients other than to require that such rates, rents, fees, and
26 charges by such an institution be sufficient to discharge the
27 institution's obligations to the authority;

28 [(10)] (11) To establish rules and regulations for review

1 by or on behalf of the authority of the retention or employment
2 by a participating health institution or by a participating
3 educational institution, as the case may be, of consulting
4 engineers, architects, attorneys, accountants, construction and
5 finance experts, superintendents, managers, and such other
6 employees and agents as shall be determined to be necessary in
7 connection with any such facility or facilities and for review by
8 or on behalf of the authority of all reports, studies, or other
9 material prepared in connection with any bond issue of the
10 authority for any such facility or facilities. The costs
11 incurred or to be incurred by a participating health institution
12 or by a participating educational institution in connection with
13 the review shall be deemed, where appropriate, an expense of
14 constructing the facility or facilities or, where appropriate,
15 shall be deemed an annual expense of operation and maintenance of
16 the facility or facilities;

17 [(11)] (12) To receive and accept from any public agency
18 loans or grants for or in aid of the construction of a facility
19 or facilities, or any portion thereof, or for equipping the same
20 and to receive and accept grants, gifts, or other contributions
21 from any source;

22 [(12)] (13) To mortgage or pledge all or any portion of any
23 facility or facilities, including any other health or educational
24 facility or facilities conveyed to the authority for such purpose
25 and the site or sites thereof, whether then owned or thereafter
26 acquired, for the benefit of the holders of the bonds of the
27 authority issued to finance such facility or facilities or any
28 portion thereof or issued to refund or refinance outstanding

1 indebtedness of a private health institution or a private
2 institution of higher education as permitted by sections 360.010
3 to 360.140;

4 [(13)] (14) To make loans to any participating health
5 institution or participating educational institution, as the case
6 may be, for the cost of any facility or facilities in accordance
7 with an agreement between the authority and such participating
8 health institution or participating educational institution, as
9 the case may be; except that no such loan shall exceed the total
10 cost of such facility or facilities as determined by the
11 participating health institution or participating educational
12 institution, as the case may be, and approved by the authority;

13 [(14)] (15) To make loans to a participating health
14 institution or participating educational institution, as the case
15 may be, to refund outstanding obligations, mortgages, or advances
16 issued, made, or given by the institution for the cost of its
17 facility or facilities, including the power to issue bonds and
18 make loans to a participating health institution or participating
19 educational institution, as the case may be, to refinance
20 indebtedness incurred for facilities undertaken and completed
21 prior to or after September 28, 1975, whenever the authority
22 finds that the financing is in the public interest, alleviates a
23 financial hardship upon the participating health institution or
24 participating educational institution, as the case may be, and
25 results in a lesser cost of patient care or cost of education and
26 a saving to third parties, including state or federal
27 governments, and to others who must pay for the care or
28 education;

1 [(15)] (16) To inspect any and all facilities assisted by
2 the authority in any way to enforce the prohibition against
3 sectarian or religious use at any time; and

4 [(16)] (17) To do all things necessary and convenient to
5 carry out the purposes of sections 360.010 to 360.140.

6 2. Notwithstanding any provision of law to the contrary,
7 including section 360.115, the authority shall transfer four
8 million dollars of the assets of the authority to the rebuild
9 damaged infrastructure fund created in section 33.295 on July 1,
10 2013.

11 374.150. 1. All fees due the state under the provisions of
12 the insurance laws of this state shall be paid to the director of
13 revenue and deposited in the state treasury to the credit of the
14 insurance dedicated fund unless otherwise provided for in
15 subsection 2 of this section.

16 2. There is hereby established in the state treasury a
17 special fund to be known as the "Insurance Dedicated Fund". The
18 fund shall be subject to appropriation of the general assembly
19 and shall be devoted solely to the payment of expenditures
20 incurred by the department attributable to duties performed by
21 the department for the regulation of the business of insurance,
22 regulation of health maintenance organizations and the operation
23 of the division of consumer affairs as required by law which are
24 not paid for by another source of funds. Other provisions of law
25 to the contrary notwithstanding, beginning on January 1, 1991,
26 all fees charged under any provision of chapter 325, 354, 374,
27 375, 376, 377, 378, 379, 380, 381, 382, 383, 384 or 385 due the
28 state shall be paid into this fund. The state treasurer shall

1 invest moneys in this fund in the same manner as other state
2 funds and any interest or earnings on such moneys shall be
3 credited to the insurance dedicated fund. The provisions of
4 section 33.080 notwithstanding, moneys in the fund shall not
5 lapse, be transferred to or placed to the credit of the general
6 revenue fund unless and then only to the extent to which the
7 unencumbered balance at the close of the biennium year exceeds
8 two times the total amount appropriated, paid, or transferred to
9 the fund during such fiscal year.

10 3. Notwithstanding provisions of this section to the
11 contrary, five hundred thousand dollars of the insurance
12 dedicated fund shall annually be transferred and placed to the
13 credit of the state general revenue fund on July first beginning
14 with fiscal year 2014.

15 Section B. Because of the necessity to provide funding for
16 the reconstruction, replacement, or renovation of, or repair to,
17 any infrastructure damaged by a presidentially declared natural
18 disaster, and to ensure the safety of the citizens of this state,
19 including by means of the operation of local hospitals, sections
20 33.080, 33.295, 96.229, 302.309, 360.045, and 374.150 of section
21 A of this act are deemed necessary for the immediate preservation
22 of the public health, welfare, peace and safety, and is hereby
23 declared to be an emergency act within the meaning of the
24 constitution, and sections 33.080, 33.295, 96.229, 302.309,
25 360.045, and 374.150 of section A of this act shall be in full
26 force and effect upon its passage and approval.

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