

SENATE BILL NO. 908

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

3714S.04I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 67.457, 67.461, 67.1421, 67.1431, 67.1471, 99.825, 99.830, 99.865, 238.212, and 238.222, RSMo, and to enact in lieu thereof ten new sections relating to certain special taxing districts.

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

Section A. Sections 67.457, 67.461, 67.1421, 67.1431,
2 67.1471, 99.825, 99.830, 99.865, 238.212, and 238.222, RSMo,
3 are repealed and ten new sections enacted in lieu thereof, to
4 be known as sections 67.457, 67.461, 67.1421, 67.1431, 67.1471,
5 99.825, 99.830, 99.865, 238.212, and 238.222, to read as
6 follows:

67.457. 1. To establish a neighborhood improvement
2 district, the governing body of any city or county shall
3 comply with either of the procedures described in subsection
4 2 or 3 of this section.

5 2. The governing body of any city or county proposing
6 to create a neighborhood improvement district may by
7 resolution submit the question of creating such district to
8 all qualified voters residing within such district at a
9 general or special election called for that purpose. Such
10 resolution shall set forth the project name for the proposed
11 improvement, the general nature of the proposed improvement,
12 the estimated cost of such improvement, the boundaries of
13 the proposed neighborhood improvement district to be
14 assessed, and the proposed method or methods of assessment

15 of real property within the district, including any
16 provision for the annual assessment of maintenance costs of
17 the improvement in each year during the term of the bonds
18 issued for the original improvement and after such bonds are
19 paid in full. The governing body of the city or county may
20 create a neighborhood improvement district when the question
21 of creating such district has been approved by the vote of
22 the percentage of electors within such district voting
23 thereon that is equal to the percentage of voter approval
24 required for the issuance of general obligation bonds of
25 such city or county under Article VI, Section 26 of the
26 constitution of this state. The notice of election
27 containing the question of creating a neighborhood
28 improvement district shall contain the project name for the
29 proposed improvement, the general nature of the proposed
30 improvement, the estimated cost of such improvement, the
31 boundaries of the proposed neighborhood improvement district
32 to be assessed, the proposed method or methods of assessment
33 of real property within the district, including any
34 provision for the annual assessment of maintenance costs of
35 the improvement in each year after the bonds issued for the
36 original improvement are paid in full, and a statement that
37 the final cost of such improvement assessed against real
38 property within the district and the amount of general
39 obligation bonds issued therefor shall not exceed the
40 estimated cost of such improvement, as stated in such
41 notice, by more than twenty-five percent, and that the
42 annual assessment for maintenance costs of the improvements
43 shall not exceed the estimated annual maintenance cost, as
44 stated in such notice, by more than twenty-five percent.
45 The ballot upon which the question of creating a
46 neighborhood improvement district is submitted to the

47 qualified voters residing within the proposed district shall
48 contain a question in substantially the following form:

49 Shall _____ (name of city or county) be
50 authorized to create a neighborhood improvement
51 district proposed for the _____ (project name
52 for the proposed improvement) and incur
53 indebtedness and issue general obligation bonds
54 to pay for all or part of the cost of public
55 improvements within such district, the cost of
56 all indebtedness so incurred to be assessed by
57 the governing body of the _____ (city or
58 county) on the real property benefitted by such
59 improvements for a period of _____ years, and,
60 if included in the resolution, an assessment in
61 each year thereafter with the proceeds thereof
62 used solely for maintenance of the improvement?

63 3. As an alternative to the procedure described in
64 subsection 2 of this section, the governing body of a city
65 or county may create a neighborhood improvement district
66 when a proper petition has been signed by the owners of
67 record of at least two-thirds by area of all real property
68 located within such proposed district. Each owner of record
69 of real property located in the proposed district is allowed
70 one signature. Any person, corporation, or limited
71 liability partnership owning more than one parcel of land
72 located in such proposed district shall be allowed only one
73 signature on such petition. The petition, in order to
74 become effective, shall be filed with the city clerk or
75 county clerk. A proper petition for the creation of a
76 neighborhood improvement district shall set forth the
77 project name for the proposed improvement, the general
78 nature of the proposed improvement, the estimated cost of

79 such improvement, the boundaries of the proposed
80 neighborhood improvement district to be assessed, the
81 proposed method or methods of assessment of real property
82 within the district, including any provision for the annual
83 assessment of maintenance costs of the improvement in each
84 year during the term of the bonds issued for the original
85 improvement and after such bonds are paid in full, a notice
86 that the names of the signers may not be withdrawn later
87 than seven days after the petition is filed with the city
88 clerk or county clerk, and a notice that the final cost of
89 such improvement assessed against real property within the
90 district and the amount of general obligation bonds issued
91 therefor shall not exceed the estimated cost of such
92 improvement, as stated in such petition, by more than twenty-
93 five percent, and that the annual assessment for maintenance
94 costs of the improvements shall not exceed the estimated
95 annual maintenance cost, as stated in such petition, by more
96 than twenty-five percent.

97 4. Upon receiving the requisite voter approval at an
98 election or upon the filing of a proper petition with the
99 city clerk or county clerk, the governing body may by
100 resolution or ordinance determine the advisability of the
101 improvement and may order that the district be established
102 and that preliminary plans and specifications for the
103 improvement be made. Such resolution or ordinance shall
104 state and make findings as to the project name for the
105 proposed improvement, the nature of the improvement, the
106 estimated cost of such improvement, the boundaries of the
107 neighborhood improvement district to be assessed, the
108 proposed method or methods of assessment of real property
109 within the district, including any provision for the annual
110 assessment of maintenance costs of the improvement in each

111 year after the bonds issued for the original improvement are
112 paid in full, and shall also state that the final cost of
113 such improvement assessed against the real property within
114 the neighborhood improvement district and the amount of
115 general obligation bonds issued therefor shall not, without
116 a new election or petition, exceed the estimated cost of
117 such improvement by more than twenty-five percent.

118 5. The boundaries of the proposed district shall be
119 described by metes and bounds, streets or other sufficiently
120 specific description. The area of the neighborhood
121 improvement district finally determined by the governing
122 body of the city or county to be assessed may be less than,
123 but shall not exceed, the total area comprising such
124 district.

125 6. In any neighborhood improvement district organized
126 prior to August 28, 1994, an assessment may be levied and
127 collected after the original period approved for assessment
128 of property within the district has expired, with the
129 proceeds thereof used solely for maintenance of the
130 improvement, if the residents of the neighborhood
131 improvement district either vote to assess real property
132 within the district for the maintenance costs in the manner
133 prescribed in subsection 2 of this section or if the owners
134 of two-thirds of the area of all real property located
135 within the district sign a petition for such purpose in the
136 same manner as prescribed in subsection 3 of this section.

137 7. Prior to any assessment hereafter being levied
138 against any real property within any neighborhood
139 improvement district, and prior to any lien enforceable
140 under either chapter 140 or 141 being imposed after August
141 28, 2013, against any real property within a neighborhood
142 improvement district, the clerk of the governing body

143 establishing the neighborhood improvement district shall
144 cause to be recorded with the recorder of deeds for the
145 county in which any portion of the neighborhood improvement
146 district is located a document conforming to the provisions
147 of sections 59.310 and 59.313, and which shall contain at
148 least the following information:

149 (1) Each and all owners of record of real property
150 located within the neighborhood improvement district at the
151 time of recording, who shall be identified in the document
152 as grantors and indexed by the recorder, as required under
153 and pursuant to section 59.440;

154 (2) The governing body establishing the neighborhood
155 improvement district and the title of any official or agency
156 responsible for collecting or enforcing any assessments, who
157 shall be identified in the document as grantees and so
158 indexed by the recorder, as required under and pursuant to
159 section 59.440;

160 (3) The legal description of the property within the
161 neighborhood improvement district which may either be the
162 metes and bounds description authorized in subsection 5 of
163 this section or the legal description of each lot or parcel
164 within the neighborhood improvement district; and

165 (4) The identifying number of the resolution or
166 ordinance creating the neighborhood improvement district, or
167 a copy of such resolution or ordinance.

168 **8. (1) The governing body of the city or county**
169 **establishing a neighborhood improvement district shall, as**
170 **soon as is practicable, submit the following information to**
171 **the state auditor and the department of revenue:**

172 **(a) A description of the boundaries of such district**
173 **as well as the average assessment made against real property**
174 **located in such district;**

175 **(b) Any amendments made to the boundaries of a**
176 **district; and**

177 **(c) The date on which a neighborhood improvement**
178 **district is dissolved.**

179 **(2) The governing body of the city or county**
180 **establishing a neighborhood improvement district on or after**
181 **August 28, 2022, shall not order any assessment to be made**
182 **on any real property located within a district until such**
183 **governing body has submitted the information required by**
184 **paragraph (a) of subdivision (1) of this subsection.**

67.461. 1. After the governing body has made the
2 findings specified in section 67.457 and plans and
3 specifications for the proposed improvements have been
4 prepared, the governing body shall by ordinance or
5 resolution order assessments to be made against each parcel
6 of real property deemed to be benefitted by an improvement
7 based on the revised estimated cost of the improvement or,
8 if available, the final cost thereof, and shall order a
9 proposed assessment roll to be prepared.

10 2. The plans and specifications for the improvement
11 and the proposed assessment roll shall be filed with the
12 city clerk or county clerk, as applicable, and shall be open
13 for public inspection. Such clerk shall thereupon, at the
14 direction of the governing body, publish notice that the
15 governing body will conduct a hearing to consider the
16 proposed improvement and proposed assessments. Such notice
17 shall be published in a newspaper of general circulation at
18 least once not more than twenty days and not less than ten
19 days before the hearing and shall state the project name for
20 the improvement, the date, time and place of such hearing,
21 the general nature of the improvement, the revised estimated
22 cost or, if available, the final cost of the improvement,

23 the boundaries of the neighborhood improvement district to
24 be assessed, and that written or oral objections will be
25 considered at the hearing. **Such notice shall also be sent**
26 **to the Missouri department of revenue, which shall publish**
27 **such notice on its website not less than ten days prior to**
28 **the public hearing.** At the same time, the clerk shall mail
29 to the owners of record of the real property made liable to
30 pay the assessments, at their last known post office
31 address, a notice of the hearing and a statement of the cost
32 proposed to be assessed against the real property so owned
33 and assessed. The failure of any owner to receive such
34 notice shall not invalidate the proceedings.

67.1421. 1. Upon receipt of a proper petition filed
2 with its municipal clerk, the governing body of the
3 municipality in which the proposed district is located shall
4 hold a public hearing in accordance with section 67.1431 and
5 may adopt an ordinance to establish the proposed district.

6 2. A petition is proper if, based on the tax records
7 of the county clerk, or the collector of revenue if the
8 district is located in a city not within a county, as of the
9 time of filing the petition with the municipal clerk, it
10 meets the following requirements:

11 (1) It has been signed by property owners collectively
12 owning more than fifty percent by assessed value of the real
13 property within the boundaries of the proposed district;

14 (2) It has been signed by more than fifty percent per
15 capita of all owners of real property within the boundaries
16 of the proposed district; and

17 (3) It contains the following information:

18 (a) The legal description of the proposed district,
19 including a map illustrating the district boundaries;

20 (b) The name of the proposed district;

21 (c) A notice that the signatures of the signers may
22 not be withdrawn later than seven days after the petition is
23 filed with the municipal clerk;

24 (d) A five-year plan stating a description of the
25 purposes of the proposed district, the services it will
26 provide, each improvement it will make from the list of
27 allowable improvements under section 67.1461, an estimate of
28 the costs of these services and improvements to be incurred,
29 the anticipated sources of funds to pay the costs, and the
30 anticipated term of the sources of funds to pay the costs;

31 (e) A statement as to whether the district will be a
32 political subdivision or a not-for-profit corporation and if
33 it is to be a not-for-profit corporation, the name of the
34 not-for-profit corporation;

35 (f) If the district is to be a political subdivision,
36 a statement as to whether the district will be governed by a
37 board elected by the district or whether the board will be
38 appointed by the municipality, and, if the board is to be
39 elected by the district, the names and terms of the initial
40 board may be stated;

41 (g) If the district is to be a political subdivision,
42 the number of directors to serve on the board;

43 (h) The total assessed value of all real property
44 within the proposed district;

45 (i) A statement as to whether the petitioners are
46 seeking a determination that the proposed district, or any
47 legally described portion thereof, is a blighted area;

48 (j) The proposed length of time for the existence of
49 the district, which in the case of districts established
50 after August 28, 2021, shall not exceed twenty-seven years
51 from the adoption of the ordinance establishing the district

52 unless the municipality extends the length of time under
53 section 67.1481;

54 (k) The maximum rates of real property taxes, and,
55 business license taxes in the county seat of a county of the
56 first classification without a charter form of government
57 containing a population of at least two hundred thousand,
58 that may be submitted to the qualified voters for approval;

59 (l) The maximum rates of special assessments and
60 respective methods of assessment that may be proposed by
61 petition;

62 (m) The limitations, if any, on the borrowing capacity
63 of the district;

64 (n) The limitations, if any, on the revenue generation
65 of the district;

66 (o) Other limitations, if any, on the powers of the
67 district;

68 (p) A request that the district be established; and

69 (q) Any other items the petitioners deem appropriate;

70 (4) The signature block for each real property owner
71 signing the petition shall be in substantially the following
72 form and contain the following information:

73 Name of owner: _____

74 Owner's telephone number and mailing address:

75 _____

76 If signer is different from owner:

77 Name of signer: _____

78 State basis of legal authority to sign: _____

79 Signer's telephone number and mailing address:

80 _____

81 If the owner is an individual, state if owner is
82 single or married: _____

83 If owner is not an individual, state what type of
84 entity: _____

85 Map and parcel number and assessed value of each
86 tract of real property within the proposed district
87 owned: _____

88 By executing this petition, the undersigned
89 represents and warrants that he or she is
90 authorized to execute this petition on behalf of
91 the property owner named immediately above

92 _____

93 Signature of person Date
94 signing for owner

95 STATE OF MISSOURI)
96) ss.

97 COUNTY OF _____)

98 Before me personally appeared _____, to me
99 personally known to be the individual described in
100 and who executed the foregoing instrument.

101 WITNESS my hand and official seal this _____ day
102 of _____ (month), _____ (year).

103 _____

104 Notary Public

105 My Commission Expires: _____ ; and

106 (5) Alternatively, the governing body of any home rule
107 city with more than four hundred thousand inhabitants and
108 located in more than one county may file a petition to
109 initiate the process to establish a district in the portion
110 of the city located in any county of the first
111 classification with more than two hundred thousand but fewer
112 than two hundred sixty thousand inhabitants containing the
113 information required in subdivision (3) of this subsection;

114 provided that the only funding methods for the services and
115 improvements will be a real property tax.

116 3. Upon receipt of a petition the municipal clerk
117 shall, within a reasonable time not to exceed ninety days
118 after receipt of the petition, review and determine whether
119 the petition substantially complies with the requirements of
120 subsection 2 of this section. In the event the municipal
121 clerk receives a petition which does not meet the
122 requirements of subsection 2 of this section, the municipal
123 clerk shall, within a reasonable time, return the petition
124 to the submitting party by hand delivery, first class mail,
125 postage prepaid or other efficient means of return and shall
126 specify which requirements have not been met.

127 4. After the close of the public hearing required
128 pursuant to subsection 1 of this section, the governing body
129 of the municipality may adopt an ordinance approving the
130 petition and establishing a district as set forth in the
131 petition and may determine, if requested in the petition,
132 whether the district, or any legally described portion
133 thereof, constitutes a blighted area. If the petition was
134 filed by the governing body of a municipality pursuant to
135 subdivision (5) of subsection 2 of this section, after the
136 close of the public hearing required pursuant to subsection
137 1 of this section, the petition may be approved by the
138 governing body and an election shall be called pursuant to
139 section 67.1422.

140 5. Amendments to a petition may be made which do not
141 change the proposed boundaries of the proposed district if
142 an amended petition meeting the requirements of subsection 2
143 of this section is filed with the municipal clerk at the
144 following times and the following requirements have been met:

145 (1) At any time prior to the close of the public
146 hearing required pursuant to subsection 1 of this section;
147 provided that, notice of the contents of the amended
148 petition is given at the public hearing;

149 (2) At any time after the public hearing and prior to
150 the adoption of an ordinance establishing the proposed
151 district; provided that, notice of the amendments to the
152 petition is given by publishing the notice in a newspaper of
153 general circulation within the municipality and by sending
154 the notice via registered certified United States mail with
155 a return receipt attached to the address of record of each
156 owner of record of real property within the boundaries of
157 the proposed district per the tax records of the county
158 clerk, or the collector of revenue if the district is
159 located in a city not within a county. Such notice shall be
160 published and mailed not less than ten days prior to the
161 adoption of the ordinance establishing the district. **Such**
162 **notice shall also be sent to the Missouri department of**
163 **revenue, which shall publish such notice on its website not**
164 **less than ten days prior to the adoption of the ordinance**
165 **establishing the district;**

166 (3) At any time after the adoption of any ordinance
167 establishing the district a public hearing on the amended
168 petition is held and notice of the public hearing is given
169 in the manner provided in section 67.1431 and the governing
170 body of the municipality in which the district is located
171 adopts an ordinance approving the amended petition after the
172 public hearing is held.

173 6. Upon the creation of a district, the municipal
174 clerk shall report in writing the creation of such district
175 to the Missouri department of economic development and the
176 state auditor.

177 7. (1) The governing body of the municipality or
178 county establishing a district shall, as soon as is
179 practicable, submit the following information to the state
180 auditor and the department of revenue:

181 (a) A description of the boundaries of such district
182 as well as the rate of property tax or sales tax levied in
183 such district;

184 (b) Any amendments made to the boundaries of a
185 district or the tax rates levied in such district; and

186 (c) The date on which the district is terminated.

187 (2) The governing body of the municipality or county
188 establishing a community improvement district on or after
189 August 28, 2022, shall not order any assessment to be made
190 on any real property located within a district and shall not
191 levy any property or sales tax until such governing body has
192 submitted the information required by paragraph (a) of
193 subdivision (1) of this subsection.

67.1431. 1. Within a reasonable time, not to exceed
2 forty-five days, after the receipt of the verified petition
3 from the municipal clerk, the governing body shall hold or
4 cause to be held a public hearing on the establishment of
5 the proposed district and shall give notice of the public
6 hearing in the manner provided in subsection 3 of this
7 section. All reasonable protests, objections and
8 endorsements shall be heard at the public hearing.

9 2. The public hearing may be continued to another date
10 without further notice other than a motion to be entered on
11 the minutes fixing the date, time and place of the
12 continuance of the public hearing, **as well as providing such**
13 **information to the Missouri department of revenue, which**
14 **shall publish such information on its website.**

15 3. Notice of the public hearing shall be given by
16 publication and mailing. Notice by publication shall be
17 given by publication in a newspaper of general circulation
18 within the municipality once a week for two consecutive
19 weeks prior to the week of the public hearing, **as well as by**
20 **notice provided to the Missouri department of revenue, which**
21 **shall publish such information on its website.** Notice by
22 mail shall be given not less than fifteen days prior to the
23 public hearing by sending the notice via registered or
24 certified United States mail with a return receipt attached
25 to the address of record of each owner of record of real
26 property within the boundaries of the proposed district.
27 The published and mailed notices shall include the following:

- 28 (1) The date, time and place of the public hearing;
29 (2) A statement that a petition for the establishment
30 of a district has been filed with the municipal clerk;
31 (3) The boundaries of the proposed district by street
32 location, or other readily identifiable means if no street
33 location exists; and a map illustrating the proposed
34 boundaries;
35 (4) A statement that a copy of the petition is
36 available for review at the office of the municipal clerk
37 during regular business hours; and
38 (5) A statement that all interested persons shall be
39 given an opportunity to be heard at the public hearing.

 67.1471. 1. The fiscal year for the district shall be
2 the same as the fiscal year of the municipality.

3 2. No earlier than one hundred eighty days and no
4 later than ninety days prior to the first day of each fiscal
5 year, the board shall submit to the **Missouri department of**
6 **revenue, the state auditor, and the** governing body of the
7 city a proposed annual budget, setting forth expected

8 expenditures, revenues, and rates of assessments and taxes,
9 if any, for such fiscal year. The governing body may review
10 and comment to the board on this proposed budget, but if
11 such comments are given, the governing body of the
12 municipality shall provide such written comments to the
13 board no later than sixty days prior to the first day of the
14 relevant fiscal year; such comments shall not constitute
15 requirements but shall only be recommendations.

16 3. The board shall hold an annual meeting and adopt an
17 annual budget no later than thirty days prior to the first
18 day of each fiscal year.

19 4. Within one hundred twenty days after the end of
20 each fiscal year, the district shall submit a report to the
21 municipal clerk, **the Missouri department of revenue, the**
22 **state auditor**, and the Missouri department of economic
23 development. The report shall state the services provided,
24 revenues collected, and expenditures made by the district
25 during such fiscal year; state the dates the district
26 adopted its annual budget, submitted its proposed annual
27 budget to the municipality, and submitted its annual report
28 to the municipal clerk; and include copies of written
29 resolutions approved by the board during the fiscal year.
30 The municipal clerk shall retain this report as part of the
31 official records of the municipality and shall also cause
32 this report to be spread upon the records of the governing
33 body.

34 5. The state auditor may audit a district in the same
35 manner as the auditor may audit any agency of the state.

99.825. 1. Prior to the adoption of an ordinance
2 proposing the designation of a redevelopment area, or
3 approving a redevelopment plan or redevelopment project, the
4 commission shall fix a time and place for a public hearing

5 as required in subsection 4 of section 99.820 and notify
6 each taxing district located wholly or partially within the
7 boundaries of the proposed redevelopment area, plan or
8 project. At the public hearing any interested person or
9 affected taxing district may file with the commission
10 written objections to, or comments on, and may be heard
11 orally in respect to, any issues embodied in the notice.
12 The commission shall hear and consider all protests,
13 objections, comments and other evidence presented at the
14 hearing. The hearing may be continued to another date
15 without further notice other than a motion to be entered
16 upon the minutes fixing the time and place of the subsequent
17 hearing, **as well as providing such information to the**
18 **Missouri department of revenue, which shall publish such**
19 **information on its website;** provided, if the commission is
20 created under subsection 3 of section 99.820, the hearing
21 shall not be continued for more than thirty days beyond the
22 date on which it is originally opened unless such longer
23 period is requested by the chief elected official of the
24 municipality creating the commission and approved by a
25 majority of the commission. Prior to the conclusion of the
26 hearing, changes may be made in the redevelopment plan,
27 redevelopment project, or redevelopment area, provided that
28 each affected taxing district is given written notice of
29 such changes at least seven days prior to the conclusion of
30 the hearing. After the public hearing but prior to the
31 adoption of an ordinance approving a redevelopment plan or
32 redevelopment project, or designating a redevelopment area,
33 changes may be made to the redevelopment plan, redevelopment
34 projects or redevelopment areas without a further hearing,
35 if such changes do not enlarge the exterior boundaries of
36 the redevelopment area or areas, and do not substantially

37 affect the general land uses established in the
38 redevelopment plan or substantially change the nature of the
39 redevelopment projects, provided that notice of such changes
40 shall be given by mail to each affected taxing district and
41 by publication in a newspaper of general circulation in the
42 area of the proposed redevelopment not less than ten days
43 prior to the adoption of the changes by ordinance. After
44 the adoption of an ordinance approving a redevelopment plan
45 or redevelopment project, or designating a redevelopment
46 area, no ordinance shall be adopted altering the exterior
47 boundaries, affecting the general land uses established
48 pursuant to the redevelopment plan or changing the nature of
49 the redevelopment project without complying with the
50 procedures provided in this section pertaining to the
51 initial approval of a redevelopment plan or redevelopment
52 project and designation of a redevelopment area. Hearings
53 with regard to a redevelopment project, redevelopment area,
54 or redevelopment plan may be held simultaneously.

55 2. If, after concluding the hearing required under
56 this section, the commission makes a recommendation under
57 section 99.820 in opposition to a proposed redevelopment
58 plan, redevelopment project, or designation of a
59 redevelopment area, or any amendments thereto, a
60 municipality desiring to approve such project, plan,
61 designation, or amendments shall do so only upon a two-
62 thirds majority vote of the governing body of such
63 municipality. For plans, projects, designations, or
64 amendments approved by a municipality over the
65 recommendation in opposition by the commission formed under
66 subsection 3 of section 99.820, the economic activity taxes
67 and payments in lieu of taxes generated by such plan,
68 project, designation, or amendment shall be restricted to

69 paying only those redevelopment project costs contained in
70 subparagraphs b. and c. of paragraph (c) of subdivision (16)
71 of section 99.805 per redevelopment project.

72 3. Tax incremental financing projects within an
73 economic development area shall apply to and fund only the
74 following infrastructure projects: highways, roads,
75 streets, bridges, sewers, traffic control systems and
76 devices, water distribution and supply systems, curbing,
77 sidewalks and any other similar public improvements, but in
78 no case shall it include buildings.

79 4. (1) **The governing body of the municipality**
80 **establishing a redevelopment area shall, as soon as is**
81 **practicable, submit the following information to the state**
82 **auditor and the department of revenue:**

83 (a) **A description of the boundaries of such**
84 **redevelopment area;**

85 (b) **Any amendments made to the boundaries of a**
86 **redevelopment area;**

87 (c) **The estimated redevelopment project costs and the**
88 **estimated date of completion of all redevelopment projects;**
89 **and**

90 (d) **The date on which the redevelopment area is**
91 **dissolved.**

92 (2) **The governing body of the municipality**
93 **establishing a redevelopment area on or after August 28,**
94 **2022, shall not deposit any payments in lieu of taxes or any**
95 **other taxes into the special allocation fund until such**
96 **governing body has submitted the information required by**
97 **paragraph (a) of subdivision (1) of this subsection.**

99.830. 1. Notice of the public hearing required by
2 section 99.825 shall be given by publication and mailing.
3 Notice by publication shall be given by publication at least

4 twice, the first publication to be not more than thirty days
5 and the second publication to be not more than ten days
6 prior to the hearing, in a newspaper of general circulation
7 in the area of the proposed redevelopment. Notice by
8 mailing shall be given by depositing such notice in the
9 United States mail by certified mail addressed to the person
10 or persons in whose name the general taxes for the last
11 preceding year were paid on each lot, block, tract, or
12 parcel of land lying within the redevelopment project or
13 redevelopment area which is to be subjected to the payment
14 or payments in lieu of taxes and economic activity taxes
15 pursuant to section 99.845. Such notice shall be mailed not
16 less than ten days prior to the date set for the public
17 hearing. In the event taxes for the last preceding year
18 were not paid, the notice shall also be sent to the persons
19 last listed on the tax rolls within the preceding three
20 years as the owners of such property.

21 2. The notices issued pursuant to this section shall
22 include the following:

23 (1) The time and place of the public hearing;

24 (2) The general boundaries of the proposed
25 redevelopment area or redevelopment project by street
26 location, where possible;

27 (3) A statement that all interested persons shall be
28 given an opportunity to be heard at the public hearing;

29 (4) A description of the proposed redevelopment plan
30 or redevelopment project and a location and time where the
31 entire plan or project proposal may be reviewed by any
32 interested party;

33 (5) Such other matters as the commission may deem
34 appropriate.

35 3. Not less than forty-five days prior to the date set
36 for the public hearing, the commission shall give notice by
37 mail as provided in subsection 1 of this section to all
38 taxing districts from which taxable property is included in
39 the redevelopment area, redevelopment project or
40 redevelopment plan, and in addition to the other
41 requirements pursuant to subsection 2 of this section, the
42 notice shall include an invitation to each taxing district
43 to submit comments to the commission concerning the subject
44 matter of the hearing prior to the date of the hearing.

45 4. A copy of any and all hearing notices required by
46 section 99.825 shall be submitted by the commission to the
47 director of the department of economic development **and to**
48 **the Missouri department of revenue, which shall publish such**
49 **notice on its website.** Such submission of the copy of the
50 hearing notice shall comply with the prior notice
51 requirements pursuant to subsection 3 of this section.

 99.865. 1. No later than November fifteenth of each
2 year, the governing body of the municipality, or its
3 designee, shall prepare a report concerning the status of
4 each redevelopment plan and redevelopment project existing
5 as of December thirty-first of the preceding year, and shall
6 submit a copy of such report to the director of the
7 department of revenue. The report shall include the
8 following:

9 (1) The amount and source of revenue in the special
10 allocation fund;

11 (2) The amount and purpose of expenditures from the
12 special allocation fund;

13 (3) The amount of any pledge of revenues, including
14 principal and interest on any outstanding bonded
15 indebtedness;

- 16 (4) The original assessed value of the redevelopment
17 project;
- 18 (5) The assessed valuation added to the redevelopment
19 project;
- 20 (6) Payments made in lieu of taxes received and
21 expended;
- 22 (7) The economic activity taxes generated within the
23 redevelopment area in the calendar year prior to the
24 approval of the redevelopment plan, to include a separate
25 entry for the state sales tax revenue base for the
26 redevelopment area or the state income tax withheld by
27 employers on behalf of existing employees in the
28 redevelopment area prior to the redevelopment plan;
- 29 (8) The economic activity taxes generated within the
30 redevelopment area after the approval of the redevelopment
31 plan, to include a separate entry for the increase in state
32 sales tax revenues for the redevelopment area or the
33 increase in state income tax withheld by employers on behalf
34 of new employees who fill new jobs created in the
35 redevelopment area;
- 36 (9) Reports on contracts made incident to the
37 implementation and furtherance of a redevelopment plan or
38 project;
- 39 (10) A copy of any redevelopment plan, which shall
40 include the required findings and cost-benefit analysis
41 pursuant to subdivisions (1) to (6) of section 99.810;
- 42 (11) The cost of any property acquired, disposed of,
43 rehabilitated, reconstructed, repaired or remodeled;
- 44 (12) The number of parcels acquired by or through
45 initiation of eminent domain proceedings; and
- 46 (13) Any additional information the municipality deems
47 necessary.

48 2. Data contained in the report mandated pursuant to
49 the provisions of subsection 1 of this section shall be made
50 available to the commissioner of administration, who shall
51 publish such reports on the Missouri accountability portal
52 pursuant to section 37.850. Any information regarding
53 amounts disbursed to municipalities pursuant to the
54 provisions of section 99.845 shall be deemed a public
55 record, as defined in section 610.010. An annual statement
56 showing the payments made in lieu of taxes received and
57 expended in that year, the status of the redevelopment plan
58 and projects therein, amount of outstanding bonded
59 indebtedness and any additional information the municipality
60 deems necessary shall be published in a newspaper of general
61 circulation in the municipality.

62 3. Five years after the establishment of a
63 redevelopment plan and every five years thereafter the
64 governing body shall hold a public hearing regarding those
65 redevelopment plans and projects created pursuant to
66 sections 99.800 to 99.865. The purpose of the hearing shall
67 be to determine if the redevelopment project is making
68 satisfactory progress under the proposed time schedule
69 contained within the approved plans for completion of such
70 projects. Notice of such public hearing shall be given in a
71 newspaper of general circulation in the area served by the
72 commission once each week for four weeks immediately prior
73 to the hearing, **and shall also be sent to the Missouri**
74 **department of revenue, which shall publish such notice on**
75 **its website for four weeks immediately prior to the hearing.**

76 4. The director of the department of revenue shall
77 submit a report to the state auditor, the speaker of the
78 house of representatives, and the president pro tem of the
79 senate no later than February first of each year. The

80 report shall contain a summary of all information received
81 by the director pursuant to subsection 1 of this section.

82 5. For the purpose of coordinating all tax increment
83 financing projects using new state revenues, the director of
84 the department of economic development may promulgate rules
85 and regulations to ensure compliance with this section.
86 Such rules and regulations may include methods for
87 enumerating all of the municipalities which have established
88 commissions pursuant to section 99.820. No rule or portion
89 of a rule promulgated under the authority of sections 99.800
90 to 99.865 shall become effective unless it has been
91 promulgated pursuant to the provisions of chapter 536. All
92 rulemaking authority delegated prior to June 27, 1997, is of
93 no force and effect and repealed; however, nothing in this
94 section shall be interpreted to repeal or affect the
95 validity of any rule filed or adopted prior to June 27,
96 1997, if such rule complied with the provisions of chapter
97 536. The provisions of this section and chapter 536 are
98 nonseverable and if any of the powers vested with the
99 general assembly pursuant to chapter 536 including the
100 ability to review, to delay the effective date, or to
101 disapprove and annul a rule or portion of a rule are
102 subsequently held unconstitutional, then the purported grant
103 of rulemaking authority and any rule so proposed and
104 contained in the order of rulemaking shall be invalid and
105 void.

106 6. The department of economic development shall
107 provide information and technical assistance, as requested
108 by any municipality, on the requirements of sections 99.800
109 to 99.865. Such information and technical assistance shall
110 be provided in the form of a manual, written in an easy-to-

111 follow manner, and through consultations with departmental
112 staff.

113 7. The department of revenue shall provide notice of
114 any failure to comply with the reporting requirements
115 provided in subsection 1 of this section to the applicable
116 municipality, specifying any required corrections, by
117 certified mail addressed to the municipality's chief elected
118 officer. If such municipality does not satisfy the
119 reporting requirements for which it previously did not
120 comply, as specified in the notice from the department of
121 revenue, within sixty days of the receipt of the notice, the
122 municipality shall be prohibited from adopting any new tax
123 increment finance plan for a period of five years from the
124 date of the department of revenue's notice. All reports
125 filed pursuant to subsection 1 of this section or in
126 response to a notice from the department of revenue pursuant
127 to this subsection shall be deemed accepted by the
128 department of revenue unless the department of revenue
129 provides the applicable municipality with a written
130 objection thereto, specifying any required corrections, by
131 certified mail addressed to the chief elected officer of the
132 municipality within sixty days of the municipality's
133 submission of such report.

134 8. Based upon the information provided in the reports
135 required under the provisions of this section, the state
136 auditor shall make available for public inspection on the
137 auditor's website a searchable electronic database of such
138 municipal tax increment finance reports. All information
139 contained within such database shall be maintained for a
140 period of no less than ten years from initial posting.

238.212. 1. If the petition was filed by registered
2 voters or by a governing body, the circuit clerk in whose

3 office the petition was filed shall give notice to the
4 public by causing one or more newspapers of general
5 circulation serving the counties or portions thereof
6 contained in the proposed district to publish once a week
7 for four consecutive weeks a notice substantially in the
8 following form:

9

NOTICE OF PETITION

10

TO SUBMIT TO A POPULAR VOTE THE CREATION AND
11 FUNDING OF A TRANSPORTATION DEVELOPMENT DISTRICT

12

13 Notice is hereby given to all persons residing or
14 owning property in (here specifically describe the
15 proposed district boundaries), within the state of
16 Missouri, that a petition has been filed asking
17 that upon voter approval, a transportation
18 development district by the name of " _____
19 Transportation Development District" be formed for
20 the purpose of developing the following
21 transportation project: (here summarize the
22 proposed transportation project or projects). The
23 petition also requests voter approval of the
24 following method(s) of funding the district, which
25 (may) (shall not) increase the total taxes imposed
26 within the proposed district: (describe the
27 proposed funding methods). A copy of this petition
28 is on file and available at the office of the clerk
29 of the circuit court of _____ County, located
30 at _____, Missouri. You are notified to join
31 in or file your own petition supporting or answer
32 opposing the creation of the transportation
33 development district and requesting a declaratory
34 judgment, as required by law, no later than the
35 _____ day of _____, 20_____. You may
36 show cause, if any there be, why such petition is
37 defective or proposed transportation development
38 district or its funding method, as set forth in the
39 petition, is illegal or unconstitutional and should
40 not be submitted for voter approval at a general,
41 primary or special election as directed by this
court.

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Clerk of the Circuit Court of _____ County

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

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3. The notice required by this section shall also be sent to the Missouri department of revenue, which shall publish and maintain such notice on its website for four consecutive weeks.

238.222.

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1. The board shall possess and exercise all of the district's legislative and executive powers.

2. Within thirty days after the election of the initial directors or the selection of the initial directors pursuant to subsection 3 of section 238.220, the board shall meet. The time and place of the first meeting of the board shall be designated by the court that heard the petition upon the court's own initiative or upon the petition of any interested person. At its first meeting and after each election of new board members or the selection of the initial directors pursuant to subsection 3 of section 238.220, the board shall elect a chairman from its members.

13 3. The board shall appoint an executive director,
14 district secretary, treasurer and such other officers or
15 employees as it deems necessary.

16 4. At the first meeting, the board, by resolution,
17 shall define the first and subsequent fiscal years of the
18 district, shall adopt a corporate seal, and shall notify the
19 state auditor as required in subsection 7 of this section.

20 5. A simple majority of the board shall constitute a
21 quorum. If a quorum exists, a majority of those voting
22 shall have the authority to act in the name of the board,
23 and approve any board resolution.

24 6. Each director shall devote such time to the duties
25 of the office as the faithful discharge thereof may require
26 and may be reimbursed for his actual expenditures in the
27 performance of his duties on behalf of the district.

28 7. Any district which has been previously organized
29 and for which formation was approved prior to August 28,
30 2016, shall notify the state auditor's office in writing of
31 the date it was organized and provide contact information
32 for the current board of directors by December 31, 2016.
33 Any district organized and formed after August 28, 2016,
34 shall be required to notify the state auditor's office in
35 writing of the date it was organized and provide contact
36 information for the current board of directors within thirty
37 days of the date of the first meeting of the board under the
38 provisions of subsection 2 of this section.

39 **8. (1) The governing body of the local transportation**
40 **authority establishing a district shall, as soon as is**
41 **practicable, submit the following information to the state**
42 **auditor and the department of revenue:**

43 **(a) A description of the boundaries of such district**
44 **as well as the average assessment made against real property**

45 located in such district, the rate of property tax levied in
46 such district, or rate of sales tax levied in such district,
47 as applicable;

48 (b) Any amendments made to the boundaries of a
49 district or the tax rates levied in such district; and

50 (c) The date on which the district is terminated.

51 (2) The governing body of the local transportation
52 authority establishing a district on or after August 28,
53 2022, shall not collect any property or sales taxes until
54 such governing body has submitted the information required
55 by paragraph (a) of subdivision (1) of this subsection.

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