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**Rules of**  
**Department of Natural Resources**  
**Division 70—Soil and Water Districts Commission**  
**Chapter 6—Tax Levy Referendums**

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**Title 10—DEPARTMENT OF  
NATURAL RESOURCES**

**Division 70—Soil and Water Districts  
Commission**

**Chapter 6—Tax Levy  
Referendums**

**10 CSR 70-6.010 Watershed Subdistrict  
Tax Levy Referendums**

*PURPOSE:* This rule provides the procedures to be followed in watershed subdistrict tax levy referendums. Originally a subdistrict's governing body had statutory authority to levy taxes in its subdistrict. Article X, Section 16-24 of the Constitution of Missouri approved after sections 278.160–278.300, RSMo were written, forbids levying any new tax and/or increasing any existing tax unless voters approve it.

(1) The governing body or the trustees of the subdistrict when acting with the approval of the governing body as provided in section 278.240, RSMo, is responsible for conducting referendums under the rules and procedures developed by the Soil and Water Districts Commission.

(2) Watershed subdistrict referendums for tax levies should be held separately and distinctly from soil and water conservation district (SWCD) elections for district supervisors, but may be held in conjunction with watershed trustee elections.

(3) Each landowner is eligible to vote and may cast his/her vote at any one of the polling places. If it is impossible for any landowner to personally cast his/her eligible vote, that person may give power of attorney to a tax-paying citizen of the subdistrict to represent him/her. The power of attorney authorization form must be given to the referendum judges.

(4) The subdistrict's governing body, or the trustees of the subdistrict when acting with the approval of the governing body as provided in section 278.240, RSMo, will—

(A) Provide legal notice of the referendum once each week for two (2) consecutive weeks immediately preceding the week of the election in one (1) newspaper of general circulation in the watershed subdistrict; the last notice to be published at least ten (10) days prior to the referendum date. If sufficient need for notices in more than one (1) newspaper can be shown, the commission may approve, in advance, additional publications;

(B) Select three (3) judges who will agree to conduct the referendum for each polling

place. They must be landowners within the subdistrict;

(C) Provide a locked or sealed ballot box;

(D) Prepare ballots, tally sheets, voter registration sheets and an envelope for storing cast ballots; and deliver them to the judges. Ballots shall state the amount of the proposed tax and whether it is an organization tax or a tax for construction, repair, alteration, maintenance and operation;

(E) Make all necessary arrangements to secure polling places, which shall remain open for a period of not less than six (6) hours; and

(F) Store and retain the sealed ballots for at least one (1) year from the referendum date.

(5) The referendum judges will—

(A) Be present during the polling period and for counting the votes. If any election judge is not present at the time for opening the polls, those judges present shall select a landowner of the subdistrict to serve and they shall give this person the necessary instructions. A majority of the election judges shall determine, in accordance with section (3), the qualifications of a voter as presented at the polls;

(B) Open and close the polls promptly at the time advertised, but allow those who have entered the polls before closing time to complete their ballots;

(C) Collect and attach any power of attorney forms to the list of voters form and make the proper notation on the list;

(D) After the polls are closed, count the ballots, record on the tally sheet the number of "Yes" and "No" votes and certify the results. A majority vote shall determine the issue;

(E) Place the counted ballots in an envelope and seal them. After sealing, ballots shall not be inspected, except in case of a contested referendum, and then only on order of the proper court; and

(F) Hand over the sealed ballots to the governing body (or one (1) of the SWCD boards as directed by the governing body) for proper storage. Ballots shall be safely preserved for twelve (12) months.

(6) The governing body, or one (1) of the SWCDs as directed by the governing body, may request reimbursement for the cost of legal notices from the Soil and Water Districts Commission. To request reimbursement, send to the Soil and Water Conservation Program Office an original and two (2) copies of the Affidavit of Publication, an original and one (1) copy of the paid receipt, and an original and two (2) copies of

the Requisition for Election Expense Reimbursement form. Other expenses incurred in administering referendums are the responsibility of the SWCD(s). (These expenses may be included as items reimbursable through the SWCD's normal Administrative Expense Allocation.)

(7) The governing body (or one (1) of the SWCD boards as directed by the governing body) will complete and sign two (2) copies of the Report and Certification of Tax Levy Referendum form. One (1) copy shall be mailed to the Soil and Water Conservation Program. One (1) copy and a tally sheet signed by the judges shall be kept permanently for the SWCD files.

*AUTHORITY:* section 278.210, RSMo 1986. \* Original rule filed June 15, 1984, effective Oct. 11, 1984.

\*Original authority: 278.210, RSMo 1957, amended 1969.