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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 District 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 trustees of the watershed district are responsible for conducting referendums as outlined below.

(2) Watershed district 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 district trustee elections.

(3) Each landowner is eligible to vote at a designated polling place. If a landowner is unable to personally vote, such landowner may give power of attorney to a taxpaying citizen of the watershed district to represent the landowner. The power of attorney authorization form must be given to the referendum judges.

(4) The watershed district trustees 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 district; 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. The judges must be landowners within the watershed district;

(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, main-

tenance, 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, the judges present shall select a landowner of the watershed district to serve as a judge and 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) Provide the sealed ballots to the watershed district or one (1) of the SWCD boards as directed by the watershed district for proper storage. Ballots shall be safely preserved for twelve (12) months.

(6) The watershed district or one (1) of the SWCD boards as directed by the watershed district, 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 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. These expenses may be included as items reimbursable through the SWCD's normal administrative expense allocation.

(7) The watershed district or one (1) of the SWCD boards as directed by the watershed district, will complete and sign two (2) copies of the report and certification of tax levy ref-

erendum 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 in the SWCD files.

*AUTHORITY: section 278.210, RSMo 2016.\* Original rule filed June 15, 1984, effective Oct. 11, 1984. Amended: Filed May 23, 2018, effective Jan. 30, 2019.*

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