

SECOND REGULAR SESSION

HOUSE BILL NO. 1657

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CUNNINGHAM.

Read 1st time January 28, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

4036L.011

AN ACT

To repeal section 138.060, RSMo, and to enact in lieu thereof one new section relating to property tax appeals.

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

Section A. Section 138.060, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 138.060, to read as follows:

138.060. 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

2. The county clerk shall keep an accurate record of the proceedings and orders of the board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of such board and the orders of the state tax commission, except that in adding or deducting such percent to each tract or parcel of real estate as required by such board or state tax commission, he shall add or deduct in each case any fractional sum of less than fifty cents, so that the value of any separate tract shall contain no fractions of a dollar.

3. In any county and in any city not within a county in this state, in the event that a taxpayer prevails in an appeal of the valuation of property, the decision of the board, state tax commission, or court of competent jurisdiction on each issue of valuation upon which the taxpayer prevailed shall apply to each of the same issues in any appeal of any

19 **subsequent valuation. Nothing in this section shall be construed to apply to any appeals**
20 **of valuation issues relating to new construction, renovations, or improvements to the**
21 **property since the previous assessment.**