SECOND REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

HOUSE BILL NO. 2018

91ST GENERAL ASSEMBLY

4764L.02T 2002

AN ACT

To repeal section 137.245, RSMo, and to enact in lieu thereof one new section relating to tax books for school districts.

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

Section A. Section 137.245, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.245, to read as follows:

137.245. 1. The assessor, except in St. Louis City, shall make out and return to the county governing body, on or before the thirty-first day of May in every year, the assessor's book, verified by **[**his**]** **an** affidavit annexed thereto, in the following words:

"..... being duly sworn, makes oath and says that **[**he**]** **such person** has made diligent efforts to ascertain all the taxable property being or situate, on the first day of January last past, in the county of which **[**he**]** **such person** is assessor; that, so far as **[**he**]** **such person** has been able to ascertain the same, it is correctly set forth in the foregoing book, in the manner and the value thereof stated therein, according to the mode required by law".

2. The clerk of the county governing body shall immediately make out an abstract of the assessment book, showing aggregate footings of the different columns, so as to set forth the aggregate amounts of the different kinds of real and tangible personal property and the valuation thereof, and forward the abstract to the state tax commission. Failure of the clerk to make out and forward the abstract to the state tax commission on or before the twentieth day of June is a misdemeanor.

3. The clerk of the county governing body in all counties, and the assessor in St. Louis City, shall make out an abstract of the assessment book showing the aggregate amounts of different kinds of real, personal and other tangible property and the valuations of each for each political subdivision in the county entitled to levy ad valorem taxes on property except for

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 municipalities maintaining their own tax or assessment books. The clerk of each county, and the
20 assessor in St. Louis City, shall forward a copy of the aggregate valuation listed in the tax book
21 for each political subdivision, except counties and municipalities maintaining their own tax or
22 assessment books, to the governing body of the subdivision by the first day of July of each year.
23 In any county which contains a city with a population of one hundred thousand or more
24 inhabitants which is located within a county of the first classification that adjoins no other county
25 of the first classification, the clerk of the county shall provide the final revised assessed valuation
26 listed in the tax book for each school district within the county to each such district on or before
27 the fifteenth day of August of each year. **The clerk of any county of the first classification**
28 **with a charter form of government and with more than six hundred thousand but less than**
29 **seven hundred thousand inhabitants shall forward a copy of the aggregate valuation listed**
30 **in the tax book for school districts within the county to each such district by the fifteenth**
31 **day of June of each year.**