

CONFERENCE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 711

AN ACT

To repeal sections 52.240, 67.110, 135.010, 135.025, 135.030, 137.016, 137.055, 137.073, 137.082, 137.092, 137.106, 137.115, 137.122, 137.180, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 137.721, 137.1018, 138.010, 138.050, 138.090, 138.100, 138.110, 138.120, 138.170, 138.180, 138.380, 138.390, 138.395, 138.400, 138.430, 139.031, 163.044, and 164.151, RSMo, and to enact in lieu thereof forty-four new sections relating to property taxation, with penalty provisions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 52.240, 67.110, 135.010, 135.025,
2 135.030, 137.016, 137.055, 137.073, 137.082, 137.092, 137.106,
3 137.115, 137.122, 137.180, 137.245, 137.275, 137.335, 137.355,
4 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 137.721,
5 137.1018, 138.010, 138.050, 138.090, 138.100, 138.110, 138.120,
6 138.170, 138.180, 138.380, 138.390, 138.395, 138.400, 138.430,
7 139.031, 163.044, and 164.151, RSMo, are repealed and forty-four

1 new sections enacted in lieu thereof, to be known as sections
2 52.240, 67.110, 135.010, 135.025, 135.030, 137.016, 137.055,
3 137.073, 137.082, 137.092, 137.106, 137.115, 137.122, 137.180,
4 137.243, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390,
5 137.490, 137.510, 137.515, 137.720, 137.721, 137.1018, 138.010,
6 138.050, 138.090, 138.100, 138.110, 138.120, 138.170, 138.180,
7 138.380, 138.390, 138.400, 138.430, 138.435, 139.031, 163.044,
8 164.151, and 1, to read as follows:

9 52.240. 1. The statement and receipt required by section
10 52.230 shall be mailed to the address of the taxpayer as shown by
11 the county assessor on the current tax books, and postage for the
12 mailing of the statements and receipts shall be furnished by the
13 county commission. The failure of the taxpayer to receive the
14 notice provided for in section 52.230 in no case relieves the
15 taxpayer of any tax liability imposed [on him] by law. No
16 penalty or interest imposed under any law shall be charged on any
17 real or personal property tax when there is clear and convincing
18 evidence that the county made an error or omission in determining
19 taxes owed by a taxpayer.

20 2. Any taxpayer claiming that the county made an error or
21 omission in determining taxes owed may submit a written request
22 for a refund of penalties, interest, or taxes to the county
23 commission or governing body of the county. If the county
24 commission or governing body of the county approves the refund,
25 then such penalties, interest, or taxes shall be refunded as
26 provided in subsection 5 of section 139.031, RSMo. The county
27 commission shall approve or disapprove the taxpayer's written
28 request within thirty days of receiving said request. The county

1 collector shall refund penalties, interest, and taxes if the
2 county made an error or omission in determining taxes owed by the
3 taxpayer.

4 3. Nothing in this section shall relieve a taxpayer from
5 paying taxes owed by December 31st and paying penalties and
6 interest owed for failing to pay all taxes by December 31st.

7 67.110. 1. Each political subdivision in the state, except
8 counties and any political subdivision located at least partially
9 within any county with a charter form of government or any
10 political subdivision located at least partially within any city
11 not within a county, shall fix its ad valorem property tax rates
12 as provided in this section not later than September first for
13 entry in the tax books. Each political subdivision located, at
14 least partially, within a county with a charter form of
15 government or within a city not within a county shall fix its ad
16 valorem property tax rates as provided in this section not later
17 than October first for entry in the tax books for each calendar
18 year after December 31, 2008. Before the governing body of each
19 political subdivision of the state, except counties, as defined
20 in section 70.120, RSMo, fixes its rate of taxation, its budget
21 officer shall present to its governing body the following
22 information for each tax rate to be levied: the assessed
23 valuation by category of real, personal and other tangible
24 property in the political subdivision as entered in the tax book
25 for the fiscal year for which the tax is to be levied, as
26 provided by subsection 3 of section 137.245, RSMo, the assessed
27 valuation by category of real, personal and other tangible
28 property in the political subdivisions for the preceding taxable

1 year, the amount of revenue required to be provided from the
2 property tax as set forth in the annual budget adopted as
3 provided by this chapter, and the tax rate proposed to be set.
4 Should any political subdivision whose taxes are collected by the
5 county collector of revenue fail to fix its ad valorem property
6 tax rate by September first, then no tax rate other than the
7 rate, if any, necessary to pay the interest and principal on any
8 outstanding bonds shall be certified for that year.

9 2. The governing body shall hold at least one public
10 hearing on the proposed rates of taxes at which citizens [may]
11 shall be heard prior to their approval. The governing body shall
12 determine the time and place for such hearing. A notice stating
13 the hour, date and place of the hearing shall be published in at
14 least one newspaper qualified under the laws of the state of
15 Missouri of general circulation in the county within which all or
16 the largest portion of the political subdivision is situated, or
17 such notice shall be posted in at least three public places
18 within the political subdivision; except that, in any county of
19 the first class having a charter form of government, such notice
20 may be published in a newspaper of general circulation within the
21 political subdivision even though such newspaper is not qualified
22 under the laws of Missouri for other legal notices. Such notice
23 shall be published or posted at least seven days prior to the
24 date of the hearing. The notice shall include the assessed
25 valuation by category of real, personal and other tangible
26 property in the political subdivision for the fiscal year for
27 which the tax is to be levied as provided by subsection 3 of
28 section 137.245, RSMo, the assessed valuation by category of

1 real, personal and other tangible property in the political
2 subdivision for the preceding taxable year, for each rate to be
3 levied the amount of revenue required to be provided from the
4 property tax as set forth in the annual budget adopted as
5 provided by this chapter, and the tax rates proposed to be set
6 for the various purposes of taxation. The tax rates shall be
7 calculated to produce substantially the same revenues as required
8 in the annual budget adopted as provided in this chapter.
9 Following the hearing the governing body of each political
10 subdivision shall fix the rates of taxes, the same to be entered
11 in the tax book. Failure of any taxpayer to appear at such
12 hearing shall not prevent the taxpayer from pursuit of any other
13 legal remedy otherwise available to the taxpayer. Nothing in
14 this section absolves political subdivisions of responsibilities
15 under section 137.073, RSMo, nor to adjust tax rates in event
16 changes in assessed valuation occur that would alter the tax rate
17 calculations.

18 3. Each political subdivision of the state shall fix its
19 property tax rates in the manner provided in this section for
20 each fiscal year which begins after December 31, 1976. New or
21 increased tax rates for political subdivisions whose taxes are
22 collected by the county collector approved by voters after
23 September first of any year shall not be included in that year's
24 tax levy except for any new tax rate ceiling approved pursuant to
25 section 71.800, RSMo.

26 4. In addition to the information required under
27 subsections 1 and 2 of this section, each political subdivision
28 shall also include the increase in tax revenue due to an increase

1 in assessed value as a result of new construction and improvement
2 and the increase, both in dollar value and percentage, in tax
3 revenue as a result of reassessment if the proposed tax rate is
4 adopted.

5 135.010. As used in sections 135.010 to 135.030 the
6 following words and terms mean:

7 (1) "Claimant", a person or persons claiming a credit under
8 sections 135.010 to 135.030. If the persons are eligible to file
9 a joint federal income tax return and reside at the same address
10 at any time during the taxable year, then the credit may only be
11 allowed if claimed on a combined Missouri income tax return or a
12 combined claim return reporting their combined incomes and
13 property taxes. A claimant shall not be allowed a property tax
14 credit unless the claimant or spouse has attained the age of
15 sixty-five on or before the last day of the calendar year and the
16 claimant or spouse was a resident of Missouri for the entire
17 year, or the claimant or spouse is a veteran of any branch of the
18 armed forces of the United States or this state who became one
19 hundred percent disabled as a result of such service, or the
20 claimant or spouse is disabled as defined in subdivision (2) of
21 this section, and such claimant or spouse provides proof of such
22 disability in such form and manner, and at such times, as the
23 director of revenue may require, or if the claimant has reached
24 the age of sixty on or before the last day of the calendar year
25 and such claimant received surviving spouse Social Security
26 benefits during the calendar year and the claimant provides
27 proof, as required by the director of revenue, that the claimant
28 received surviving spouse Social Security benefits during the

1 calendar year for which the credit will be claimed. A claimant
2 shall not be allowed a property tax credit if the claimant filed
3 a valid claim for a credit under section 137.106, RSMo, in the
4 year following the year for which the property tax credit is
5 claimed. The residency requirement shall be deemed to have been
6 fulfilled for the purpose of determining the eligibility of a
7 surviving spouse for a property tax credit if a person of the age
8 of sixty-five years or older who would have otherwise met the
9 requirements for a property tax credit dies before the last day
10 of the calendar year. The residency requirement shall also be
11 deemed to have been fulfilled for the purpose of determining the
12 eligibility of a claimant who would have otherwise met the
13 requirements for a property tax credit but who dies before the
14 last day of the calendar year;

15 (2) "Disabled", the inability to engage in any substantial
16 gainful activity by reason of any medically determinable physical
17 or mental impairment which can be expected to result in death or
18 which has lasted or can be expected to last for a continuous
19 period of not less than twelve months. A claimant shall not be
20 required to be gainfully employed prior to such disability to
21 qualify for a property tax credit;

22 (3) "Gross rent", amount paid by a claimant to a landlord
23 for the rental, at arm's length, of a homestead during the
24 calendar year, exclusive of charges for health and personal care
25 services and food furnished as part of the rental agreement,
26 whether or not expressly set out in the rental agreement. If the
27 director of revenue determines that the landlord and tenant have
28 not dealt at arm's length, and that the gross rent is excessive,

1 then he shall determine the gross rent based upon a reasonable
2 amount of rent. Gross rent shall be deemed to be paid only if
3 actually paid prior to the date a return is filed. The director
4 of revenue may prescribe regulations requiring a return of
5 information by a landlord receiving rent, certifying for a
6 calendar year the amount of gross rent received from a tenant
7 claiming a property tax credit and shall, by regulation, provide
8 a method for certification by the claimant of the amount of gross
9 rent paid for any calendar year for which a claim is made. The
10 regulations authorized by this subdivision may require a landlord
11 or a tenant or both to provide data relating to health and
12 personal care services and to food. Neither a landlord nor a
13 tenant may be required to provide data relating to utilities,
14 furniture, home furnishings or appliances;

15 (4) "Homestead", the dwelling in Missouri owned or rented
16 by the claimant and not to exceed five acres of land surrounding
17 it as is reasonably necessary for use of the dwelling as a home.
18 It may consist of part of a multidwelling or multipurpose
19 building and part of the land upon which it is built. "Owned"
20 includes a vendee in possession under a land contract and one or
21 more tenants by the entireties, joint tenants, or tenants in
22 common and includes a claimant actually in possession if he was
23 the immediate former owner of record, if a lineal descendant is
24 presently the owner of record, and if the claimant actually pays
25 all taxes upon the property. It may include a mobile home;

26 (5) "Income", Missouri adjusted gross income as defined in
27 section 143.121, RSMo, less two thousand dollars, or in the case
28 of a homestead owned and occupied, for the entire year, by the

1 claimant, less four thousand dollars as an exemption for the
2 claimant's spouse residing at the same address, and increased,
3 where necessary, to reflect the following:

4 (a) Social Security, railroad retirement, and veterans
5 payments and benefits unless the claimant is a one hundred
6 percent service-connected, disabled veteran or a spouse of a one
7 hundred percent service-connected, disabled veteran. The one
8 hundred percent service-connected disabled veteran shall not be
9 required to list veterans payments and benefits;

10 (b) The total amount of all other public and private
11 pensions and annuities;

12 (c) Public relief, public assistance, and unemployment
13 benefits received in cash, other than benefits received under
14 this chapter;

15 (d) No deduction being allowed for losses not incurred in a
16 trade or business;

17 (e) Interest on the obligations of the United States, any
18 state, or any of their subdivisions and instrumentalities;

19 (6) "Property taxes accrued", property taxes paid,
20 exclusive of special assessments, penalties, interest, and
21 charges for service levied on a claimant's homestead in any
22 calendar year. Property taxes shall qualify for the credit only
23 if actually paid prior to the date a return is filed. The
24 director of revenue shall require a tax receipt or other proof of
25 property tax payment. If a homestead is owned only partially by
26 claimant, then "property taxes accrued" is that part of property
27 taxes levied on the homestead which was actually paid by the
28 claimant. For purposes of this subdivision, property taxes are

1 "levied" when the tax roll is delivered to the director of
2 revenue for collection. If a claimant owns a homestead part of
3 the preceding calendar year and rents it or a different homestead
4 for part of the same year, "property taxes accrued" means only
5 taxes levied on the homestead both owned and occupied by the
6 claimant, multiplied by the percentage of twelve months that such
7 property was owned and occupied as the homestead of the claimant
8 during the year. When a claimant owns and occupies two or more
9 different homesteads in the same calendar year, property taxes
10 accrued shall be the sum of taxes allocable to those several
11 properties occupied by the claimant as a homestead for the year.
12 If a homestead is an integral part of a larger unit such as a
13 farm, or multipurpose or multidwelling building, property taxes
14 accrued shall be that percentage of the total property taxes
15 accrued as the value of the homestead is of the total value. For
16 purposes of this subdivision "unit" refers to the parcel of
17 property covered by a single tax statement of which the homestead
18 is a part;

19 (7) "Rent constituting property taxes accrued", twenty
20 percent of the gross rent paid by a claimant and spouse in the
21 calendar year.

22 135.025. The property taxes accrued and rent constituting
23 property taxes accrued on each return shall be totaled. This
24 total, up to seven hundred fifty dollars in rent constituting
25 property taxes actually paid or eleven hundred dollars in actual
26 property tax paid, shall be used in determining the property tax
27 credit. The director of revenue shall prescribe regulations
28 providing for allocations where part of a claimant's homestead is

1 rented to another or used for nondwelling purposes or where a
2 homestead is owned or rented or used as a dwelling for part of a
3 year.

4 135.030. 1. As used in this section:

5 (1) The term "maximum upper limit" shall, for each calendar
6 year after December 31, 1997, but before calendar year 2008, be
7 the sum of twenty-five thousand dollars. For [the] all calendar
8 [year] years beginning on or after January 1, 2008, the maximum
9 upper limit shall be the sum of twenty-seven thousand five
10 hundred dollars. In the case of a homestead owned and occupied
11 for the entire year by the claimant, the maximum upper limit
12 shall be the sum of thirty thousand dollars;

13 (2) The term "minimum base" shall, for each calendar year
14 after December 31, 1997, but before calendar year 2008, be the
15 sum of thirteen thousand dollars. For [the] all calendar [year]
16 years beginning on or after January 1, 2008, the minimum base
17 shall be the sum of fourteen thousand three hundred dollars.

18 2. If the income on a return is equal to or less than the
19 maximum upper limit for the calendar year for which the return is
20 filed, the property tax credit shall be determined from a table
21 of credits based upon the amount by which the total property tax
22 described in section 135.025 exceeds the percent of income in the
23 following list:

24 If the income on the return is:	The percent is:
25 Not over the minimum base	0 percent with credit not to
26	exceed <u>\$1,100 in</u> actual
27	property tax or rent
28	equivalent paid up to \$750

1 Over the minimum base but 1/16 percent accumulative
2 not over the maximum upper per \$300 from 0 percent
3 limit to 4 percent.
4

5 The director of revenue shall prescribe a table based upon the
6 preceding sentences. The property tax shall be in increments of
7 twenty-five dollars and the income in increments of three hundred
8 dollars. The credit shall be the amount rounded to the nearest
9 whole dollar computed on the basis of the property tax and income
10 at the midpoints of each increment. As used in this subsection,
11 the term "accumulative" means an increase by continuous or
12 repeated application of the percent to the income increment at
13 each three hundred dollar level.

14 3. Notwithstanding subsection 4 of section 32.057, RSMo,
15 the department of revenue or any duly authorized employee or
16 agent shall determine whether any taxpayer filing a report or
17 return with the department of revenue who has not applied for the
18 credit allowed pursuant to section 135.020 may qualify for the
19 credit, and shall notify any qualified claimant of the claimant's
20 potential eligibility, where the department determines such
21 potential eligibility exists.

22 137.016. 1. As used in section 4(b) of article X of the
23 Missouri Constitution, the following terms mean:

24 (1) "Residential property", all real property improved by a
25 structure which is used or intended to be used for residential
26 living by human occupants, vacant land in connection with an
27 airport, land used as a golf course, and manufactured home parks,
28 but residential property shall not include other similar

1 facilities used primarily for transient housing. For the
2 purposes of this section, "transient housing" means all rooms
3 available for rent or lease for which the receipts from the rent
4 or lease of such rooms are subject to state sales tax pursuant to
5 section 144.020.1(6), RSMo;

6 (2) "Agricultural and horticultural property", all real
7 property used for agricultural purposes and devoted primarily to
8 the raising and harvesting of crops; to the feeding, breeding and
9 management of livestock which shall include breeding, showing,
10 and boarding of horses; to dairying, or to any other combination
11 thereof; and buildings and structures customarily associated with
12 farming, agricultural, and horticultural uses. Agricultural and
13 horticultural property shall also include land devoted to and
14 qualifying for payments or other compensation under a soil
15 conservation or agricultural assistance program under an
16 agreement with an agency of the federal government. Agricultural
17 and horticultural property shall further include land and
18 improvements, exclusive of structures, on privately owned
19 airports that qualify as reliever airports under the Nation Plan
20 of Integrated Airports System, to receive federal airport
21 improvement project funds through the Federal Aviation
22 Administration. Real property classified as forest croplands
23 shall not be agricultural or horticultural property so long as it
24 is classified as forest croplands and shall be taxed in
25 accordance with the laws enacted to implement section 7 of
26 article X of the Missouri Constitution;

27 (3) "Utility, industrial, commercial, railroad and other
28 real property", all real property used directly or indirectly,

1 for any commercial, mining, industrial, manufacturing, trade,
2 professional, business, or similar purpose, including all
3 property centrally assessed by the state tax commission but shall
4 not include floating docks, portions of which are separately
5 owned and the remainder of which is designated for common
6 ownership and in which no one person or business entity owns more
7 than five individual units. All other real property not included
8 in the property listed in subclasses (1) and (2) of section 4(b)
9 of article X of the Missouri Constitution, as such property is
10 defined in this section, shall be deemed to be included in the
11 term "utility, industrial, commercial, railroad and other real
12 property".

13 2. Pursuant to article X of the state constitution, any
14 taxing district may adjust its operating levy to recoup any loss
15 of property tax revenue, except revenues from the surtax imposed
16 pursuant to article X, section 6.2 of the constitution, as the
17 result of changing the classification of structures intended to
18 be used for residential living by human occupants which contain
19 five or more dwelling units if such adjustment of the levy does
20 not exceed the highest tax rate in effect subsequent to the 1980
21 tax year. For purposes of this section, loss in revenue shall
22 include the difference between the revenue that would have been
23 collected on such property under its classification prior to
24 enactment of this section and the amount to be collected under
25 its classification under this section. The county assessor of
26 each county or city not within a county shall provide information
27 to each taxing district within its boundaries regarding the
28 difference in assessed valuation of such property as the result

1 of such change in classification.

2 3. All reclassification of property as the result of
3 changing the classification of structures intended to be used for
4 residential living by human occupants which contain five or more
5 dwelling units shall apply to assessments made after December 31,
6 1994.

7 4. Where real property is used or held for use for more
8 than one purpose and such uses result in different
9 classifications, the county assessor shall allocate to each
10 classification the percentage of the true value in money of the
11 property devoted to each use; except that, where agricultural and
12 horticultural property, as defined in this section, also contains
13 a dwelling unit or units, the farm dwelling, appurtenant
14 residential-related structures and up to five acres immediately
15 surrounding such farm dwelling shall be residential property, as
16 defined in this section.

17 5. All real property which is vacant, unused, or held for
18 future use; which is used for a private club, a not-for-profit or
19 other nonexempt lodge, club, business, trade, service
20 organization, or similar entity; or for which a determination as
21 to its classification cannot be made under the definitions set
22 out in subsection 1 of this section, shall be classified
23 according to its immediate most suitable economic use, which use
24 shall be determined after consideration of:

- 25 (1) Immediate prior use, if any, of such property;
- 26 (2) Location of such property;
- 27 (3) Zoning classification of such property; except that,
28 such zoning classification shall not be considered conclusive if,

1 upon consideration of all factors, it is determined that such
2 zoning classification does not reflect the immediate most
3 suitable economic use of the property;

4 (4) Other legal restrictions on the use of such property;

5 (5) Availability of water, electricity, gas, sewers, street
6 lighting, and other public services for such property;

7 (6) Size of such property;

8 (7) Access of such property to public thoroughfares; and

9 (8) Any other factors relevant to a determination of the
10 immediate most suitable economic use of such property.

11 6. All lands classified as forest croplands shall not, for
12 taxation purposes, be classified as subclass (1), subclass (2),
13 or subclass (3) real property, as such classes are prescribed in
14 section 4(b) of article X of the Missouri Constitution and
15 defined in this section, but shall be taxed in accordance with
16 the laws enacted to implement section 7 of article X of the
17 Missouri Constitution.

18 137.055. 1. After the assessor's book of each county,
19 except in [the] any city [of St. Louis] not within a county or
20 any county with a charter form of government, shall be corrected
21 and adjusted according to law, but not later than September
22 twentieth, of each year, the county governing body shall
23 ascertain the sum necessary to be raised for county purposes, and
24 fix the rate of taxes on the several subjects of taxation so as
25 to raise the required sum, and the same to be entered in the
26 proper columns in the tax book. Any city not within a county and
27 any county with a charter form of government shall set the tax
28 rate by October first of each year for each calendar year after

1 December 31, 2008.

2 2. Prior to fixing the rate of taxes, as provided in this
3 section, the county governing body shall hold a public hearing on
4 the proposed rate of taxes at which citizens shall be heard. A
5 notice stating the time and place for the hearing shall be
6 published in at least one newspaper qualified under the laws of
7 Missouri of general circulation in the county at least seven days
8 prior to the date of the hearing. The notice shall include the
9 aggregate assessed valuation by category of real, total personal
10 and other tangible property in the county as entered in the tax
11 book for the fiscal year for which the tax is to be levied, the
12 aggregate assessed valuation by category of real, total personal
13 and other tangible property in the county for the preceding
14 taxable year, the required sums to be raised from the property
15 tax for each purpose for which the county levies taxes as
16 approved in the budget adopted under chapter 50, RSMo, the
17 proposed rate of taxes which will produce substantially the same
18 revenues as required by the budget, and the increase in tax
19 revenue realized due to an increase in assessed value as a result
20 of new construction and improvement, and the increase, both in
21 dollar value and percentage, in tax revenue as a result of
22 reassessment if the proposed tax rate is adopted. Failure of any
23 taxpayer to appear at said hearing shall not prevent the taxpayer
24 from pursuit of any other legal remedy otherwise available to the
25 taxpayer. Nothing in this subsection absolves county governing
26 bodies of responsibilities under section 137.073 nor to adjust
27 tax rates in event changes in assessed valuation occur that would
28 alter the tax rate calculations.

1 137.073. 1. As used in this section, the following terms
2 mean:

3 (1) "General reassessment", changes in value, entered in
4 the assessor's books, of a substantial portion of the parcels of
5 real property within a county resulting wholly or partly from
6 reappraisal of value or other actions of the assessor or county
7 equalization body or ordered by the state tax commission or any
8 court;

9 (2) "Tax rate", "rate", or "rate of levy", singular or
10 plural, includes the tax rate for each purpose of taxation of
11 property a taxing authority is authorized to levy without a vote
12 and any tax rate authorized by election, including bond interest
13 and sinking fund;

14 (3) "Tax rate ceiling", a tax rate as revised by the taxing
15 authority to comply with the provisions of this section or when a
16 court has determined the tax rate; except that, other provisions
17 of law to the contrary notwithstanding, a school district may
18 levy the operating levy for school purposes required for the
19 current year pursuant to subsection 2 of section 163.021, RSMo,
20 less all adjustments required pursuant to article X, section 22
21 of the Missouri Constitution, if such tax rate does not exceed
22 the highest tax rate in effect subsequent to the 1980 tax year.
23 This is the maximum tax rate that may be levied, unless a higher
24 tax rate ceiling is approved by voters of the political
25 subdivision as provided in this section;

26 (4) "Tax revenue", when referring to the previous year,
27 means the actual receipts from ad valorem levies on all classes
28 of property, including state-assessed property, in the

1 immediately preceding fiscal year of the political subdivision,
2 plus an allowance for taxes billed but not collected in the
3 fiscal year and plus an additional allowance for the revenue
4 which would have been collected from property which was annexed
5 by such political subdivision but which was not previously used
6 in determining tax revenue pursuant to this section. The term
7 "tax revenue" shall not include any receipts from ad valorem
8 levies on any property of a railroad corporation or a public
9 utility, as these terms are defined in section 386.020, RSMo,
10 which were assessed by the assessor of a county or city in the
11 previous year but are assessed by the state tax commission in the
12 current year. All school districts and those counties levying
13 sales taxes pursuant to chapter 67, RSMo, shall include in the
14 calculation of tax revenue an amount equivalent to that by which
15 they reduced property tax levies as a result of sales tax
16 pursuant to section 67.505, RSMo, and section 164.013, RSMo, or
17 as excess home dock city or county fees as provided in subsection
18 4 of section 313.820, RSMo, in the immediately preceding fiscal
19 year but not including any amount calculated to adjust for prior
20 years. For purposes of political subdivisions which were
21 authorized to levy a tax in the prior year but which did not levy
22 such tax or levied a reduced rate, the term "tax revenue", as
23 used in relation to the revision of tax levies mandated by law,
24 shall mean the revenues equal to the amount that would have been
25 available if the voluntary rate reduction had not been made.

26 2. Whenever changes in assessed valuation are entered in
27 the assessor's books for any personal property, in the aggregate,
28 or for any subclass of real property as such subclasses are

1 established in section 4(b) of article X of the Missouri
2 Constitution and defined in section 137.016, the county clerk in
3 all counties and the assessor of St. Louis City shall notify each
4 political subdivision wholly or partially within the county or
5 St. Louis City of the change in valuation of each subclass of
6 real property, individually, and personal property, in the
7 aggregate, exclusive of new construction and improvements. All
8 political subdivisions shall immediately revise the applicable
9 rates of levy for each purpose for each subclass of real
10 property, individually, and personal property, in the aggregate,
11 for which taxes are levied to the extent necessary to produce
12 from all taxable property, exclusive of new construction and
13 improvements, substantially the same amount of tax revenue as was
14 produced in the previous year for each subclass of real property,
15 individually, and personal property, in the aggregate, except
16 that the rate may not exceed [the greater of the rate in effect
17 in the 1984 tax year or] the most recent voter-approved rate.
18 Such tax revenue shall not include any receipts from ad valorem
19 levies on any real property which was assessed by the assessor of
20 a county or city in such previous year but is assessed by the
21 assessor of a county or city in the current year in a different
22 subclass of real property. Where the taxing authority is a
23 school district for the purposes of revising the applicable rates
24 of levy for each subclass of real property, the tax revenues from
25 state-assessed railroad and utility property shall be apportioned
26 and attributed to each subclass of real property based on the
27 percentage of the total assessed valuation of the county that
28 each subclass of real property represents in the current taxable

1 year. As provided in section 22 of article X of the
2 constitution, a political subdivision may also revise each levy
3 to allow for inflationary assessment growth occurring within the
4 political subdivision. The inflationary growth factor for any
5 such subclass of real property or personal property shall be
6 limited to the actual assessment growth in such subclass or
7 class, exclusive of new construction and improvements, and
8 exclusive of the assessed value on any real property which was
9 assessed by the assessor of a county or city in the current year
10 in a different subclass of real property, but not to exceed the
11 consumer price index or five percent, whichever is lower. Should
12 the tax revenue of a political subdivision from the various tax
13 rates determined in this subsection be different than the tax
14 revenue that would have been determined from a single tax rate as
15 calculated pursuant to the method of calculation in this
16 subsection prior to January 1, 2003, then the political
17 subdivision shall revise the tax rates of those subclasses of
18 real property, individually, and/or personal property, in the
19 aggregate, in which there is a tax rate reduction, pursuant to
20 the provisions of this subsection. Such revision shall yield an
21 amount equal to such difference and shall be apportioned among
22 such subclasses of real property, individually, and/or personal
23 property, in the aggregate, based on the relative assessed
24 valuation of the class or subclasses of property experiencing a
25 tax rate reduction. Such revision in the tax rates of each class
26 or subclass shall be made by computing the percentage of current
27 year adjusted assessed valuation of each class or subclass with a
28 tax rate reduction to the total current year adjusted assessed

1 valuation of the class or subclasses with a tax rate reduction,
2 multiplying the resulting percentages by the revenue difference
3 between the single rate calculation and the calculations pursuant
4 to this subsection and dividing by the respective adjusted
5 current year assessed valuation of each class or subclass to
6 determine the adjustment to the rate to be levied upon each class
7 or subclass of property. The adjustment computed herein shall be
8 multiplied by one hundred, rounded to four decimals in the manner
9 provided in this subsection, and added to the initial rate
10 computed for each class or subclass of property. Notwithstanding
11 any provision of this subsection to the contrary, no revision to
12 the rate of levy for personal property shall cause such levy to
13 increase over the levy for personal property from the prior year.

14 3. (1) Where the taxing authority is a school district, it
15 shall be required to revise the rates of levy to the extent
16 necessary to produce from all taxable property, including
17 state-assessed railroad and utility property, which shall be
18 separately estimated in addition to other data required in
19 complying with section 164.011, RSMo, substantially the amount of
20 tax revenue permitted in this section. In the year following tax
21 rate reduction, the tax rate ceiling may be adjusted to offset
22 such district's reduction in the apportionment of state school
23 moneys due to its reduced tax rate. However, in the event any
24 school district, in calculating a tax rate ceiling pursuant to
25 this section, requiring the estimating of effects of
26 state-assessed railroad and utility valuation or loss of state
27 aid, discovers that the estimates used result in receipt of
28 excess revenues, which would have required a lower rate if the

1 actual information had been known, the school district shall
2 reduce the tax rate ceiling in the following year to compensate
3 for the excess receipts, and the recalculated rate shall become
4 the tax rate ceiling for purposes of this section.

5 (2) For any political subdivision which experiences a
6 reduction in the amount of assessed valuation relating to a prior
7 year, due to decisions of the state tax commission or a court
8 pursuant to sections 138.430 to 138.433, RSMo, or due to clerical
9 errors or corrections in the calculation or recordation of any
10 assessed valuation:

11 (a) Such political subdivision may revise the tax rate
12 ceiling for each purpose it levies taxes to compensate for the
13 reduction in assessed value occurring after the political
14 subdivision calculated the tax rate ceiling for the particular
15 subclass of real property or for personal property, in the
16 aggregate, in [the] a prior year. Such revision by the political
17 subdivision shall be made at the time of the next calculation of
18 the tax rate for the particular subclass of real property or for
19 personal property, in the aggregate, after the reduction in
20 assessed valuation has been determined and shall be calculated in
21 a manner that results in the revised tax rate ceiling being the
22 same as it would have been had the corrected or finalized
23 assessment been available at the time of the prior calculation;

24 (b) In addition, for up to three years following the
25 determination of the reduction in assessed valuation as a result
26 of circumstances defined in this subdivision, such political
27 subdivision may levy a tax rate for each purpose it levies taxes
28 above the revised tax rate ceiling provided in paragraph (a) of

1 this subdivision to recoup any revenues it was entitled to
2 receive [for the three-year period preceding such determination]
3 had the corrected or finalized assessment been available at the
4 time of the prior calculation.

5 4. (1) In order to implement the provisions of this
6 section and section 22 of article X of the Constitution of
7 Missouri, the term "improvements" shall apply to both real and
8 personal property. In order to determine the value of new
9 construction and improvements, each county assessor shall
10 maintain a record of real property valuations in such a manner as
11 to identify each year the increase in valuation for each
12 political subdivision in the county as a result of new
13 construction and improvements. The value of new construction and
14 improvements shall include the additional assessed value of all
15 improvements or additions to real property which were begun after
16 and were not part of the prior year's assessment, except that the
17 additional assessed value of all improvements or additions to
18 real property which had been totally or partially exempt from ad
19 valorem taxes pursuant to sections 99.800 to 99.865, RSMo,
20 sections 135.200 to 135.255, RSMo, and section 353.110, RSMo,
21 shall be included in the value of new construction and
22 improvements when the property becomes totally or partially
23 subject to assessment and payment of all ad valorem taxes. The
24 aggregate increase in valuation of personal property for the
25 current year over that of the previous year is the equivalent of
26 the new construction and improvements factor for personal
27 property. Notwithstanding any opt-out implemented pursuant to
28 subsection 15 of section 137.115, the assessor shall certify the

1 amount of new construction and improvements and the amount of
2 assessed value on any real property which was assessed by the
3 assessor of a county or city in such previous year but is
4 assessed by the assessor of a county or city in the current year
5 in a different subclass of real property separately for each of
6 the three subclasses of real property for each political
7 subdivision to the county clerk in order that political
8 subdivisions shall have this information for the purpose of
9 calculating tax rates pursuant to this section and section 22,
10 article X, Constitution of Missouri. In addition, the state tax
11 commission shall certify each year to each county clerk the
12 increase in the general price level as measured by the Consumer
13 Price Index for All Urban Consumers for the United States, or its
14 successor publications, as defined and officially reported by the
15 United States Department of Labor, or its successor agency. The
16 state tax commission shall certify the increase in such index on
17 the latest twelve-month basis available on ~~[June]~~ February first
18 of each year over the immediately preceding prior twelve-month
19 period in order that political subdivisions shall have this
20 information available in setting their tax rates according to law
21 and section 22 of article X of the Constitution of Missouri. For
22 purposes of implementing the provisions of this section and
23 section 22 of article X of the Missouri Constitution, the term
24 "property" means all taxable property, including state-assessed
25 property.

26 (2) Each political subdivision required to revise rates of
27 levy pursuant to this section or section 22 of article X of the
28 Constitution of Missouri shall calculate each tax rate it is

1 authorized to levy and, in establishing each tax rate, shall
2 consider each provision for tax rate revision provided in this
3 section and section 22 of article X of the Constitution of
4 Missouri, separately and without regard to annual tax rate
5 reductions provided in section 67.505, RSMo, and section 164.013,
6 RSMo. Each political subdivision shall set each tax rate it is
7 authorized to levy using the calculation that produces the lowest
8 tax rate ceiling. It is further the intent of the general
9 assembly, pursuant to the authority of section 10(c) of article X
10 of the Constitution of Missouri, that the provisions of such
11 section be applicable to tax rate revisions mandated pursuant to
12 section 22 of article X of the Constitution of Missouri as to
13 reestablishing tax rates as revised in subsequent years,
14 enforcement provisions, and other provisions not in conflict with
15 section 22 of article X of the Constitution of Missouri. Annual
16 tax rate reductions provided in section 67.505, RSMo, and section
17 164.013, RSMo, shall be applied to the tax rate as established
18 pursuant to this section and section 22 of article X of the
19 Constitution of Missouri, unless otherwise provided by law.

20 5. (1) In all political subdivisions, the tax rate ceiling
21 established pursuant to this section shall not be increased
22 unless approved by a vote of the people. Approval of the higher
23 tax rate shall be by at least a majority of votes cast. When a
24 proposed higher tax rate requires approval by more than a simple
25 majority pursuant to any provision of law or the constitution,
26 the tax rate increase must receive approval by at least the
27 majority required.

28 (2) When voters approve an increase in the tax rate, the

1 amount of the increase shall be added to the tax rate ceiling as
2 calculated pursuant to this section to the extent the total rate
3 does not exceed any maximum rate prescribed by law. If a ballot
4 question presents a stated tax rate for approval rather than
5 describing the amount of increase in the question, the stated tax
6 rate approved shall be adjusted as provided in this section and,
7 so adjusted, shall be the current tax rate ceiling. The
8 increased tax rate ceiling as approved shall be adjusted such
9 that when applied to the current total assessed valuation of the
10 political subdivision, excluding new construction and
11 improvements since the date of the election approving such
12 increase, the revenue derived from the adjusted tax rate ceiling
13 is equal to the sum of: the amount of revenue which would have
14 been derived by applying the voter approved increased tax rate
15 ceiling to total assessed valuation of the political subdivision,
16 as most recently certified by the city or county clerk on or
17 before the date of the election in which such increase is
18 approved, increased by the percentage increase in the consumer
19 price index, as provided by law. Such adjusted tax rate ceiling
20 may be applied to the total assessed valuation of the political
21 subdivision at the setting of the next tax rate. If a ballot
22 question presents a phased-in tax rate increase, upon voter
23 approval, each tax rate increase shall be adjusted in the manner
24 prescribed in this section to yield the sum of: the amount of
25 revenue that would be derived by applying such voter approved
26 increased rate to the total assessed valuation, as most recently
27 certified by the city or county clerk on or before the date of
28 the election in which such increase was approved, increased by

1 the percentage increase in the consumer price index, as provided
2 by law, from the date of the election to the time of such
3 increase and, so adjusted, shall be the current tax rate ceiling.

4 (3) The governing body of any political subdivision may
5 levy a tax rate lower than its tax rate ceiling and may, in a
6 non-reassessment year, increase that lowered tax rate to a level
7 not exceeding the tax rate ceiling without voter approval in the
8 manner provided under subdivision (4) of this subsection.

9 Nothing in this section shall be construed as prohibiting a
10 political subdivision from voluntarily levying a tax rate lower
11 than that which is required under the provisions of this section
12 or from seeking voter approval of a reduction to such political
13 subdivision's tax rate ceiling.

14 (4) In a year of general reassessment, a governing body
15 whose tax rate is lower than its tax rate ceiling shall revise
16 its tax rate pursuant to the provisions of subsection 4 of this
17 section as if its tax rate was at the tax rate ceiling. In a
18 year following general reassessment, if such governing body
19 intends to increase its tax rate, the governing body shall
20 conduct a public hearing, and in a public meeting it shall adopt
21 an ordinance, resolution, or policy statement justifying its
22 action prior to setting and certifying its tax rate. The
23 provisions of this subdivision shall not apply to any political
24 subdivision which levies a tax rate lower than its tax rate
25 ceiling solely due to a reduction required by law resulting from
26 sales tax collections. The provisions of this subdivision shall
27 not apply to any political subdivision which has received voter
28 approval for an increase to its tax rate ceiling subsequent to

1 setting its most recent tax rate.

2 6. (1) For the purposes of calculating state aid for
3 public schools pursuant to section 163.031, RSMo, each taxing
4 authority which is a school district shall determine its proposed
5 tax rate as a blended rate of the classes or subclasses of
6 property. Such blended rate shall be calculated by first
7 determining the total tax revenue of the property within the
8 jurisdiction of the taxing authority, which amount shall be equal
9 to the sum of the products of multiplying the assessed valuation
10 of each class and subclass of property by the corresponding tax
11 rate for such class or subclass, then dividing the total tax
12 revenue by the total assessed valuation of the same jurisdiction,
13 and then multiplying the resulting quotient by a factor of one
14 hundred. Where the taxing authority is a school district, such
15 blended rate shall also be used by such school district for
16 calculating revenue from state-assessed railroad and utility
17 property as defined in chapter 151, RSMo, and for apportioning
18 the tax rate by purpose.

19 (2) Each taxing authority proposing to levy a tax rate in
20 any year shall notify the clerk of the county commission in the
21 county or counties where the tax rate applies of its tax rate
22 ceiling and its proposed tax rate. Each taxing authority shall
23 express its proposed tax rate in a fraction equal to the nearest
24 one-tenth of a cent, unless its proposed tax rate is in excess of
25 one dollar, then one/one-hundredth of a cent. If a taxing
26 authority shall round to one/one-hundredth of a cent, it shall
27 round up a fraction greater than or equal to five/one-thousandth
28 of one cent to the next higher one/one-hundredth of a cent; if a

1 taxing authority shall round to one-tenth of a cent, it shall
2 round up a fraction greater than or equal to five/one-hundredths
3 of a cent to the next higher one-tenth of a cent. Any taxing
4 authority levying a property tax rate shall provide data, in such
5 form as shall be prescribed by the state auditor by rule,
6 substantiating such tax rate complies with Missouri law. All
7 forms for the calculation of rates pursuant to this section shall
8 be promulgated as a rule and shall not be incorporated by
9 reference. The state auditor shall promulgate rules for any and
10 all forms for the calculation of rates pursuant to this section
11 which do not currently exist in rule form or that have been
12 incorporated by reference. In addition, each taxing authority
13 proposing to levy a tax rate for debt service shall provide data,
14 in such form as shall be prescribed by the state auditor by rule,
15 substantiating the tax rate for debt service complies with
16 Missouri law. A tax rate proposed for annual debt service
17 requirements will be prima facie valid if, after making the
18 payment for which the tax was levied, bonds remain outstanding
19 and the debt fund reserves do not exceed the following year's
20 payments. The county clerk shall keep on file and available for
21 public inspection all such information for a period of three
22 years. The clerk shall, within three days of receipt, forward a
23 copy of the notice of a taxing authority's tax rate ceiling and
24 proposed tax rate and any substantiating data to the state
25 auditor. The state auditor shall, within fifteen days of the
26 date of receipt, examine such information and return to the
27 county clerk his or her findings as to compliance of the tax rate
28 ceiling with this section and as to compliance of any proposed

1 tax rate for debt service with Missouri law. If the state
2 auditor believes that a taxing authority's proposed tax rate does
3 not comply with Missouri law, then the state auditor's findings
4 shall include a recalculated tax rate, and the state auditor may
5 request a taxing authority to submit documentation supporting
6 such taxing authority's proposed tax rate. The county clerk
7 shall immediately forward a copy of the auditor's findings to the
8 taxing authority and shall file a copy of the findings with the
9 information received from the taxing authority. The taxing
10 authority shall have fifteen days from the date of receipt from
11 the county clerk of the state auditor's findings and any request
12 for supporting documentation to accept or reject in writing the
13 rate change certified by the state auditor and to submit all
14 requested information to the state auditor. A copy of the taxing
15 authority's acceptance or rejection and any information submitted
16 to the state auditor shall also be mailed to the county clerk.
17 If a taxing authority rejects a rate change certified by the
18 state auditor and the state auditor does not receive supporting
19 information which justifies the taxing authority's original or
20 any subsequent proposed tax rate, then the state auditor shall
21 refer the perceived violations of such taxing authority to the
22 attorney general's office and the attorney general is authorized
23 to obtain injunctive relief to prevent the taxing authority from
24 levying a violative tax rate.

25 7. No tax rate shall be extended on the tax rolls by the
26 county clerk unless the political subdivision has complied with
27 the foregoing provisions of this section.

28 8. Whenever a taxpayer has cause to believe that a taxing

1 authority has not complied with the provisions of this section,
2 the taxpayer may make a formal complaint with the prosecuting
3 attorney of the county. Where the prosecuting attorney fails to
4 bring an action within ten days of the filing of the complaint,
5 the taxpayer may bring a civil action pursuant to this section
6 and institute an action as representative of a class of all
7 taxpayers within a taxing authority if the class is so numerous
8 that joinder of all members is impracticable, if there are
9 questions of law or fact common to the class, if the claims or
10 defenses of the representative parties are typical of the claims
11 or defenses of the class, and if the representative parties will
12 fairly and adequately protect the interests of the class. In any
13 class action maintained pursuant to this section, the court may
14 direct to the members of the class a notice to be published at
15 least once each week for four consecutive weeks in a newspaper of
16 general circulation published in the county where the civil
17 action is commenced and in other counties within the jurisdiction
18 of a taxing authority. The notice shall advise each member that
19 the court will exclude him or her from the class if he or she so
20 requests by a specified date, that the judgment, whether
21 favorable or not, will include all members who do not request
22 exclusion, and that any member who does not request exclusion
23 may, if he or she desires, enter an appearance. In any class
24 action brought pursuant to this section, the court, in addition
25 to the relief requested, shall assess against the taxing
26 authority found to be in violation of this section the reasonable
27 costs of bringing the action, including reasonable attorney's
28 fees, provided no attorney's fees shall be awarded any attorney

1 or association of attorneys who receive public funds from any
2 source for their services. Any action brought pursuant to this
3 section shall be set for hearing as soon as practicable after the
4 cause is at issue.

5 9. If in any action, including a class action, the court
6 issues an order requiring a taxing authority to revise the tax
7 rates as provided in this section or enjoins a taxing authority
8 from the collection of a tax because of its failure to revise the
9 rate of levy as provided in this section, any taxpayer paying his
10 or her taxes when an improper rate is applied has erroneously
11 paid his or her taxes in part, whether or not the taxes are paid
12 under protest as provided in section 139.031, RSMo, or otherwise
13 contested. The part of the taxes paid erroneously is the
14 difference in the amount produced by the original levy and the
15 amount produced by the revised levy. The township or county
16 collector of taxes or the collector of taxes in any city shall
17 refund the amount of the tax erroneously paid. The taxing
18 authority refusing to revise the rate of levy as provided in this
19 section shall make available to the collector all funds necessary
20 to make refunds pursuant to this subsection. No taxpayer shall
21 receive any interest on any money erroneously paid by him or her
22 pursuant to this subsection. Effective in the 1994 tax year,
23 nothing in this section shall be construed to require a taxing
24 authority to refund any tax erroneously paid prior to or during
25 the third tax year preceding the current tax year.

26 10. [A taxing authority, including but not limited to a
27 township, county collector, or collector of taxes, responsible
28 for determining and collecting the amount of residential real

1 property tax levied in its jurisdiction, shall report such amount
2 of tax collected by December thirty-first of each year such
3 property is assessed to the state tax commission. The state tax
4 commission shall compile the tax data by county or taxing
5 jurisdiction and submit a report to the general assembly no later
6 than January thirty-first of the following year.

7 11.] Any rule or portion of a rule, as that term is defined
8 in section 536.010, RSMo, that is created under the authority
9 delegated in this section shall become effective only if it
10 complies with and is subject to all of the provisions of chapter
11 536, RSMo, and, if applicable, section 536.028, RSMo. This
12 section and chapter 536, RSMo, are nonseverable and if any of the
13 powers vested with the general assembly pursuant to chapter 536,
14 RSMo, to review, to delay the effective date, or to disapprove
15 and annul a rule are subsequently held unconstitutional, then the
16 grant of rulemaking authority and any rule proposed or adopted
17 after August 28, 2004, shall be invalid and void.

18 137.082. 1. Notwithstanding the provisions of sections
19 137.075 and 137.080 to the contrary, a building or other
20 structure classified as residential property pursuant to section
21 137.016 newly constructed and occupied on any parcel of real
22 property shall be assessed and taxed on such assessed valuation
23 as of the first day of the month following the date of occupancy
24 for the proportionate part of the remaining year at the tax rates
25 established for that year, in all taxing jurisdictions located in
26 the county adopting this section as provided in subsection 8 of
27 this section. Newly constructed residential property which has
28 never been occupied shall not be assessed as improved real

1 property until such occupancy or the first day of January of the
2 second year following the year in which construction of the
3 improvements was completed.

4 2. The assessor may consider a property residentially
5 occupied upon personal verification or when any two of the
6 following conditions have been met:

7 (1) An occupancy permit has been issued for the property;

8 (2) A deed transferring ownership from one party to another
9 has been filed with the recorder of deeds' office subsequent to
10 the date of the first permanent utility service;

11 (3) A utility company providing service in the county has
12 verified a transfer of service for property from one party to
13 another;

14 (4) The person or persons occupying the newly constructed
15 property has registered a change of address with any local, state
16 or federal governmental office or agency.

17 3. In implementing the provisions of this section, the
18 assessor may use occupancy permits, building permits, warranty
19 deeds, utility connection documents, including telephone
20 connections, or other official documents as may be necessary to
21 discover the existence of newly constructed properties. No
22 utility company shall refuse to provide verification monthly to
23 the assessor of a utility connection to a newly occupied single
24 family building or structure.

25 4. In the event that the assessment under subsections 1 and
26 2 of this section is not completed until after the deadline for
27 filing appeals in a given tax year, the owner of the newly
28 constructed property who is aggrieved by the assessment of the

1 property may appeal this assessment the following year to the
2 county board of equalization in accordance with chapter 138,
3 RSMo, and may pay any taxes under protest in accordance with
4 section 139.031, RSMo; provided however, that such payment under
5 protest shall not be required as a condition of appealing to the
6 county board of equalization. The collector shall impound such
7 protested taxes and shall not disburse such taxes until
8 resolution of the appeal.

9 5. The increase in assessed valuation resulting from the
10 implementation of the provisions of this section shall be
11 considered new construction and improvements under the provisions
12 of this chapter.

13 6. In counties which adopt the provisions of subsections 1
14 to 7 of this section, an amount not to exceed ten percent of all
15 ad valorem property tax collections on newly constructed and
16 occupied residential property allocable to each taxing authority
17 within counties of the first classification having a population
18 of nine hundred thousand or more, one-tenth of one percent of all
19 ad valorem property tax collections allocable to each taxing
20 authority within all other counties of the first classification
21 and one-fifth of one percent of all ad valorem property tax
22 collections allocable to each taxing authority within counties of
23 the second, third and fourth classifications and any county of
24 the first classification having a population of at least
25 eighty-two thousand inhabitants, but less than eighty-two
26 thousand one hundred inhabitants, in addition to the amount
27 prescribed by section 137.720 shall be deposited into the
28 assessment fund of the county for collection costs.

1 7. For purposes of figuring the tax due on such newly
2 constructed residential property, the assessor or the board of
3 equalization shall place the full amount of the assessed
4 valuation on the tax book upon the first day of the month
5 following occupancy. Such assessed valuation shall be taxed for
6 each month of the year following such date at its new assessed
7 valuation, and for each month of the year preceding such date at
8 its previous valuation. The percentage derived from dividing the
9 number of months at which the property is taxed at its new
10 valuation by twelve shall be applied to the total assessed
11 valuation of the new construction and improvements, and such
12 product shall be included in the next year's base for the
13 purposes of figuring the next year's tax levy rollback. The
14 untaxed percentage shall be considered as new construction and
15 improvements in the following year and shall be exempt from the
16 rollback provisions.

17 8. Subsections 1 to 7 of this section shall be effective in
18 those counties including any city not within a county in which
19 the governing body of such county elects to adopt a proposal to
20 implement the provisions of subsections 1 to 7 of this section.
21 Such subsections shall become effective in such county on the
22 first day of January of the year following such election.

23 9. In any county which adopts the provisions of subsections
24 1 to 7 of this section prior to the first day of June in any year
25 pursuant to subsection 8 of this section, the assessor of such
26 county shall, upon application of the property owner, remove on a
27 pro rata basis from the tax book for the current year any
28 residential real property improvements destroyed by a natural

1 disaster if such property is unoccupied and uninhabitable due to
2 such destruction. On or after the first day of ~~June~~ July, the
3 board of equalization shall perform such duties. Any person
4 claiming such destroyed property shall provide a list of such
5 destroyed property to the county assessor. The assessor shall
6 have available a supply of appropriate forms on which the claim
7 shall be made. The assessor may verify all such destroyed
8 property listed to ensure that the person made a correct
9 statement. Any person who completes such a list and, with intent
10 to defraud, includes property on the list that was not destroyed
11 by a natural disaster shall, in addition to any other penalties
12 provided by law, be assessed double the value of any property
13 fraudulently listed. The list shall be filed by the assessor,
14 after he has provided a copy of the list to the county collector
15 and the board of equalization, in the office of the county clerk
16 who, after entering the filing thereof, shall preserve and safely
17 keep them. If the assessor, subsequent to such destruction,
18 considers such property occupied as provided in subsection 2 of
19 this section, the assessor shall consider such property new
20 construction and improvements and shall assess such property
21 accordingly as provided in subsection 1 of this section. For the
22 purposes of this section, the term "natural disaster" means any
23 disaster due to natural causes such as tornado, fire, flood, or
24 earthquake.

25 10. Any political subdivision may recover the loss of
26 revenue caused by subsection 9 of this section by adjusting the
27 rate of taxation, to the extent previously authorized by the
28 voters of such political subdivision, for the tax year

1 immediately following the year of such destruction in an amount
2 not to exceed the loss of revenue caused by this section.

3 137.092. 1. As used in this section, the following terms
4 mean:

5 (1) "Personal property", any house trailer, manufactured
6 home, [boat, vessel, floating home, floating structure,]
7 airplane, or aircraft;

8 (2) "Rental or leasing facility", any manufactured home
9 park, manufactured home storage facility, [marina or comparable
10 facility providing dockage or storage space,] or any hangar or
11 similar aircraft storage facility.

12 2. For all calendar years beginning on or after January 1,
13 2008, every owner of a rental or leasing facility shall, by
14 January thirtieth of each year, furnish the assessor of the
15 county in which the rental or leasing facility is located a list
16 of the [personal property] lessees located at the rental or
17 leasing facility on January first of each year. The list shall
18 include:

19 (1) The name of the [owner of the personal property]
20 lessee;

21 (2) The [owner's] lessee's address and county of
22 residency[, if known;

23 (3) A description of the personal property located at the
24 facility if the owner of the rental or leasing facility knows of
25 or has been made aware of the nature of such personal property.

26 3. If the owner of a rental or leasing facility fails to
27 submit the list by January thirtieth of each year, or fails to
28 include all the information required by this section on the list,

1 the valuation of the personal property that is not listed as
2 required by this section and that is located at the rental or
3 leasing facility shall be assessed to the owner of the rental or
4 leasing facility.

5 4. The assessor of the county in which the rental or
6 leasing facility is located shall also collect a penalty as
7 additional tax on the assessed valuation of such personal
8 property that is not listed as required by this section. The
9 penalty shall be collected as follows:

10	Assessed valuation	Penalty
11	\$0 to \$1,000	\$10.00
12	\$1,001 to \$2,000	\$20.00
13	\$2,001 to \$3,000	\$30.00
14	\$3,001 to \$4,000	\$40.00
15	\$4,001 to \$5,000	\$50.00
16	\$5,001 to \$6,000	\$60.00
17	\$6,001 to \$7,000	\$70.00
18	\$7,001 to \$8,000	\$80.00
19	\$8,001 to \$9,000	\$90.00
20	\$9,001 and above	\$100.00

21 5. The funds derived from the penalty collected under this
22 section shall be disbursed proportionately to any taxing entity
23 authorized to levy a tax on such personal property. No rental or
24 leasing facility owner penalized under this section shall be
25 subject to any penalty authorized in section 137.280 or 137.345
26 for the same personal property in the same tax year].

27 137.106. 1. This section may be known and may be cited as
28 "The Missouri Homestead Preservation Act".

1 2. As used in this section, the following terms shall mean:

2 (1) "Department", the department of revenue;

3 (2) "Director", the director of revenue;

4 (3) "Disabled", as such term is defined in section 135.010,
5 RSMo;

6 (4) "Eligible owner", any individual owner of property who
7 is sixty-five years old or older as of January first of the tax
8 year in which the individual is claiming the credit or who is
9 disabled, and who had an income of equal to or less than the
10 maximum upper limit in the year prior to completing an
11 application pursuant to this section; or

12 (a) In the case of a married couple owning property either
13 jointly or as tenants by the entirety, or where only one spouse
14 owns the property, such couple shall be considered an eligible
15 taxpayer if both spouses have reached the age of sixty-five or if
16 one spouse is disabled, or if one spouse is at least sixty-five
17 years old and the other spouse is at least sixty years old, and
18 the combined income of the couple in the year prior to completing
19 an application pursuant to this section did not exceed the
20 maximum upper limit; or

21 (b) In the case of joint ownership by unmarried persons or
22 ownership by tenancy in common by two or more unmarried persons,
23 such owners shall be considered an eligible owner if each person
24 with an ownership interest individually satisfies the eligibility
25 requirements for an individual eligible owner under this section
26 and the combined income of all individuals with an interest in
27 the property is equal to or less than the maximum upper limit in
28 the year prior to completing an application under this section.

1 If any individual with an ownership interest in the property
2 fails to satisfy the eligibility requirements of an individual
3 eligible owner or if the combined income of all individuals with
4 interest in the property exceeds the maximum upper limit, then
5 all individuals with an ownership interest in such property shall
6 be deemed ineligible owners regardless of such other individual's
7 ability to individually meet the eligibility requirements; or

8 (c) In the case of property held in trust, the eligible
9 owner and recipient of the tax credit shall be the trust itself
10 provided the previous owner of the homestead or the previous
11 owner's spouse: is the settlor of the trust with respect to the
12 homestead; currently resides in such homestead; and but for the
13 transfer of such property would have satisfied the age,
14 ownership, and maximum upper limit requirements for income as
15 defined in subdivisions (7) and (8) of this subsection;

16
17 No individual shall be an eligible owner if the individual has
18 not paid their property tax liability, if any, in full by the
19 payment due date in any of the three prior tax years, except that
20 a late payment of a property tax liability in any prior year
21 shall not disqualify a potential eligible owner if such owner
22 paid in full the tax liability and any and all penalties,
23 additions and interest that arose as a result of such late
24 payment; no individual shall be an eligible owner if such person
25 filed a valid claim for the senior citizens property tax relief
26 credit pursuant to sections 135.010 to 135.035, RSMo;

27 (5) "Homestead", as such term is defined pursuant to
28 section 135.010, RSMo, except as limited by provisions of this

1 section to the contrary. No property shall be considered a
2 homestead if such property was improved since the most recent
3 annual assessment by more than five percent of the prior year
4 appraised value, except where an eligible owner of the property
5 has made such improvements to accommodate a disabled person;

6 (6) "Homestead exemption limit", a percentage increase,
7 rounded to the nearest hundredth of a percent, which shall be
8 equal to the percentage increase to tax liability, not including
9 improvements, of a homestead from one tax year to the next that
10 exceeds a certain percentage set pursuant to subsection 10 of
11 this section. For applications filed in 2005 or 2006, the
12 homestead exemption limit shall be based on the increase to tax
13 liability from 2004 to 2005. For applications filed between
14 April 1, 2005, and September 30, 2006, an eligible owner, who
15 otherwise satisfied the requirements of this section, shall not
16 apply for the homestead exemption credit more than once during
17 such period. For applications filed after 2006, the homestead
18 exemption limit shall be based on the increase to tax liability
19 from two years prior to application to the year immediately prior
20 to application. For applications filed between December 31,
21 2008, and December 31, 2011, the homestead exemption limit shall
22 be based on the increase in tax liability from the base year to
23 the year prior to the application year. For applications filed
24 on or after January 1, 2012, the homestead exemption limit shall
25 be based on the increase to tax liability from two years prior to
26 application to the year immediately prior to application. For
27 purposes of this subdivision, the term "base year" means the year
28 prior to the first year in which the eligible owner's application

1 was approved, or 2006, whichever is later;

2 (7) "Income", federal adjusted gross income, and in the
3 case of ownership of the homestead by trust, the income of the
4 settlor applicant shall be imputed to the income of the trust for
5 purposes of determining eligibility with regards to the maximum
6 upper limit;

7 (8) "Maximum upper limit", in the calendar year 2005, the
8 income sum of seventy thousand dollars; in each successive
9 calendar year this amount shall be raised by the incremental
10 increase in the general price level, as defined pursuant to
11 article X, section 17 of the Missouri Constitution.

12 3. Pursuant to article X, section 6(a) of the Constitution
13 of Missouri, if in the prior tax year, the property tax liability
14 on any parcel of subclass (1) real property increased by more
15 than the homestead exemption limit, without regard for any prior
16 credit received due to the provisions of this section, then any
17 eligible owner of the property shall receive a homestead
18 exemption credit to be applied in the current tax year property
19 tax liability to offset the prior year increase to tax liability
20 that exceeds the homestead exemption limit, except as eligibility
21 for the credit is limited by the provisions of this section. The
22 amount of the credit shall be listed separately on each
23 taxpayer's tax bill for the current tax year, or on a document
24 enclosed with the taxpayer's bill. The homestead exemption
25 credit shall not affect the process of setting the tax rate as
26 required pursuant to article X, section 22 of the Constitution of
27 Missouri and section 137.073 in any prior, current, or subsequent
28 tax year.

1 4. If application is made in 2005, any potential eligible
2 owner may apply for the homestead exemption credit by completing
3 an application through their local assessor's office.

4 Applications may be completed between April first and September
5 thirtieth of any tax year in order for the taxpayer to be
6 eligible for the homestead exemption credit in the tax year next
7 following the calendar year in which the homestead exemption
8 credit application was completed. The application shall be on
9 forms provided to the assessor's office by the department. Forms
10 also shall be made available on the department's Internet site
11 and at all permanent branch offices and all full-time, temporary,
12 or fee offices maintained by the department of revenue. The
13 applicant shall attest under penalty of perjury:

14 (1) To the applicant's age;

15 (2) That the applicant's prior year income was less than
16 the maximum upper limit;

17 (3) To the address of the homestead property; and

18 (4) That any improvements made to the homestead, not made
19 to accommodate a disabled person, did not total more than five
20 percent of the prior year appraised value. The applicant shall
21 also include with the application copies of receipts indicating
22 payment of property tax by the applicant for the homestead
23 property for the two prior tax years.

24 5. If application is made in 2005, the assessor, upon
25 request for an application, shall:

26 (1) Certify the parcel number and owner of record as of
27 January first of the homestead, including verification of the
28 acreage classified as residential on the assessor's property

1 record card;

2 (2) Obtain appropriate prior tax year levy codes for each
3 homestead from the county clerks for inclusion on the form;

4 (3) Record on the application the assessed valuation of the
5 homestead for the current tax year, and any new construction or
6 improvements for the current tax year; and

7 (4) Sign the application, certifying the accuracy of the
8 assessor's entries.

9 6. If application is made after 2005, any potential
10 eligible owner may apply for the homestead exemption credit by
11 completing an application. Applications may be completed between
12 April first and October fifteenth of any tax year in order for
13 the taxpayer to be eligible for the homestead exemption credit in
14 the tax year next following the calendar year in which the
15 homestead exemption credit application was completed. The
16 application shall be on forms provided by the department. Forms
17 also shall be made available on the department's Internet site
18 and at all permanent branch offices and all full-time, temporary,
19 or fee offices maintained by the department of revenue. The
20 applicant shall attest under penalty of perjury:

21 (1) To the applicant's age;

22 (2) That the applicant's prior year income was less than
23 the maximum upper limit;

24 (3) To the address of the homestead property;

25 (4) That any improvements made to the homestead, not made
26 to accommodate a disabled person, did not total more than five
27 percent of the prior year appraised value; and

28 (5) The applicant shall also include with the application

1 copies of receipts indicating payment of property tax by the
2 applicant for the homestead property for the three prior tax
3 years.

4 7. Each applicant shall send the application to the
5 department by [~~September thirtieth~~] October fifteenth of each
6 year for the taxpayer to be eligible for the homestead exemption
7 credit in the tax year next following the calendar year in which
8 the application was completed.

9 8. If application is made in 2005, upon receipt of the
10 applications, the department shall calculate the tax liability,
11 adjusted to exclude new construction or improvements verify
12 compliance with the maximum income limit, verify the age of the
13 applicants, and make adjustments to these numbers as necessary on
14 the applications. The department also shall disallow any
15 application where the applicant has also filed a valid
16 application for the senior citizens property tax credit, pursuant
17 to sections 135.010 to 135.035, RSMo. Once adjusted tax
18 liability, age, and income are verified, the director shall
19 determine eligibility for the credit, and provide a list of all
20 verified eligible owners to the county collectors or county
21 clerks in counties with a township form of government by December
22 fifteenth of each year. By January fifteenth, the county
23 collectors or county clerks in counties with a township form of
24 government shall provide a list to the department of any verified
25 eligible owners who failed to pay the property tax due for the
26 tax year that ended immediately prior. Such eligible owners
27 shall be disqualified from receiving the credit in the current
28 tax year.

1 9. If application is made after 2005, upon receipt of the
2 applications, the department shall calculate the tax liability,
3 verify compliance with the maximum income limit, verify the age
4 of the applicants, and make adjustments to these numbers as
5 necessary on the applications. The department also shall
6 disallow any application where the applicant also has filed a
7 valid application for the senior citizens property tax credit
8 under sections 135.010 to 135.035, RSMo. Once adjusted tax
9 liability, age, and income are verified, the director shall
10 determine eligibility for the credit and provide a list of all
11 verified eligible owners to the county assessors or county clerks
12 in counties with a township form of government by December
13 fifteenth of each year. By January fifteenth, the county
14 assessors shall provide a list to the department of any verified
15 eligible owners who made improvements not for accommodation of a
16 disability to the homestead and the dollar amount of the assessed
17 value of such improvements. If the dollar amount of the assessed
18 value of such improvements totaled more than five percent of the
19 prior year appraised value, such eligible owners shall be
20 disqualified from receiving the credit in the current tax year.

21 10. The director shall calculate the level of appropriation
22 necessary to set the homestead exemption limit at five percent
23 when based on a year of general reassessment or at two and
24 one-half percent when based on a year without general
25 reassessment for the homesteads of all verified eligible owners,
26 and provide such calculation to the speaker of the house of
27 representatives, the president pro tempore of the senate, and the
28 director of the office of budget and planning in the office of

1 administration by January thirty-first of each year.

2 11. For applications made in 2005, the general assembly
3 shall make an appropriation for the funding of the homestead
4 exemption credit that is signed by the governor, then the
5 director shall, by July thirty-first of such year, set the
6 homestead exemption limit. The limit shall be a single,
7 statewide percentage increase to tax liability, rounded to the
8 nearest hundredth of a percent, which, if applied to all
9 homesteads of verified eligible owners who applied for the
10 homestead exemption credit in the immediately prior tax year,
11 would cause all but one-quarter of one percent of the amount of
12 the appropriation, minus any withholding by the governor, to be
13 distributed during that fiscal year. The remaining one-quarter
14 of one percent shall be distributed to the county assessment
15 funds of each county on a proportional basis, based on the number
16 of eligible owners in each county; such one-quarter percent
17 distribution shall be delineated in any such appropriation as a
18 separate line item in the total appropriation. If no
19 appropriation is made by the general assembly during any tax year
20 or no funds are actually distributed pursuant to any
21 appropriation therefor, then no homestead preservation credit
22 shall apply in such year.

23 12. After setting the homestead exemption limit for
24 applications made in 2005, the director shall apply the limit to
25 the homestead of each verified eligible owner and calculate the
26 credit to be associated with each verified eligible owner's
27 homestead, if any. The director shall send a list of those
28 eligible owners who are to receive the homestead exemption

1 credit, including the amount of each credit, the certified parcel
2 number of the homestead, and the address of the homestead
3 property, to the county collectors or county clerks in counties
4 with a township form of government by August thirty-first.
5 Pursuant to such calculation, the director shall instruct the
6 state treasurer as to how to distribute the appropriation and
7 assessment fund allocation to the county collector's funds of
8 each county or the treasurer ex officio collector's fund in
9 counties with a township form of government where recipients of
10 the homestead exemption credit are located, so as to exactly
11 offset each homestead exemption credit being issued, plus the
12 one-quarter of one percent distribution for the county assessment
13 funds. As a result of the appropriation, in no case shall a
14 political subdivision receive more money than it would have
15 received absent the provisions of this section plus the
16 one-quarter of one percent distribution for the county assessment
17 funds. Funds, at the direction of the county collector or the
18 treasurer ex officio collector in counties with a township form
19 of government, shall be deposited in the county collector's fund
20 of a county or the treasurer ex officio collector's fund or may
21 be sent by mail to the collector of a county, or the treasurer ex
22 officio collector in counties with a township form of government,
23 not later than October first in any year a homestead exemption
24 credit is appropriated as a result of this section and shall be
25 distributed as moneys in such funds are commonly distributed from
26 other property tax revenues by the collector of the county or the
27 treasurer ex officio collector of the county in counties with a
28 township form of government, so as to exactly offset each

1 homestead exemption credit being issued. In counties with a
2 township form of government, the county clerk shall provide the
3 treasurer ex officio collector a summary of the homestead
4 exemption credit for each township for the purpose of
5 distributing the total homestead exemption credit to each
6 township collector in a particular county.

7 13. If, in any given year after 2005, the general assembly
8 shall make an appropriation for the funding of the homestead
9 exemption credit that is signed by the governor, then the
10 director shall[, by July thirty-first of such year, set the
11 homestead exemption limit. The limit shall be a single,
12 statewide percentage increase to tax liability, rounded to the
13 nearest hundredth of a percent, which, if applied to all
14 homesteads of verified eligible owners who applied for the
15 homestead exemption credit in the immediately prior tax year,
16 would cause all of the amount of the appropriation, minus any
17 withholding by the governor, to be distributed during that fiscal
18 year] determine the apportionment percentage by equally
19 apportioning the appropriation among all eligible applicants on a
20 percentage basis. If no appropriation is made by the general
21 assembly during any tax year or no funds are actually distributed
22 pursuant to any appropriation therefor, then no homestead
23 preservation credit shall apply in such year.

24 14. After [setting the homestead exemption limit for
25 applications made after 2005, the director shall apply the limit
26 to the homestead of each verified eligible owner and] determining
27 the apportionment percentage, the director shall calculate the
28 credit to be associated with each verified eligible owner's

1 homestead, if any. The director shall send a list of those
2 eligible owners who are to receive the homestead exemption
3 credit, including the amount of each credit, the certified parcel
4 number of the homestead, and the address of the homestead
5 property, to the county collectors or county clerks in counties
6 with a township form of government by August thirty-first.
7 Pursuant to such calculation, the director shall instruct the
8 state treasurer as to how to distribute the appropriation to the
9 county collector's fund of each county where recipients of the
10 homestead exemption credit are located, so as to exactly offset
11 each homestead exemption credit being issued. As a result of the
12 appropriation, in no case shall a political subdivision receive
13 more money than it would have received absent the provisions of
14 this section. Funds, at the direction of the collector of the
15 county or treasurer ex officio collector in counties with a
16 township form of government, shall be deposited in the county
17 collector's fund of a county or may be sent by mail to the
18 collector of a county, or treasurer ex officio collector in
19 counties with a township form of government, not later than
20 October first in any year a homestead exemption credit is
21 appropriated as a result of this section and shall be distributed
22 as moneys in such funds are commonly distributed from other
23 property tax revenues by the collector of the county or the
24 treasurer ex officio collector of the county in counties with a
25 township form of government, so as to exactly offset each
26 homestead exemption credit being issued.

27 15. The department shall promulgate rules for
28 implementation of this section. Any rule or portion of a rule,

1 as that term is defined in section 536.010, RSMo, that is created
2 under the authority delegated in this section shall become
3 effective only if it complies with and is subject to all of the
4 provisions of chapter 536, RSMo, and, if applicable, section
5 536.028, RSMo. This section and chapter 536, RSMo, are
6 nonseverable and if any of the powers vested with the general
7 assembly pursuant to chapter 536, RSMo, to review, to delay the
8 effective date, or to disapprove and annul a rule are
9 subsequently held unconstitutional, then the grant of rulemaking
10 authority and any rule proposed or adopted after August 28, 2004,
11 shall be invalid and void. Any rule promulgated by the
12 department shall in no way impact, affect, interrupt, or
13 interfere with the performance of the required statutory duties
14 of any county elected official, more particularly including the
15 county collector when performing such duties as deemed necessary
16 for the distribution of any homestead appropriation and the
17 distribution of all other real and personal property taxes.

18 16. In the event that an eligible owner dies or transfers
19 ownership of the property after the homestead exemption limit has
20 been set in any given year, but prior to January first of the
21 year in which the credit would otherwise be applied, the credit
22 shall be void and any corresponding moneys, pursuant to
23 subsection 12 of this section, shall lapse to the state to be
24 credited to the general revenue fund. In the event the collector
25 of the county or the treasurer ex officio collector of the county
26 in counties with a township form of government determines prior
27 to issuing the credit that the individual is not an eligible
28 owner because the individual did not pay the prior three years'

1 property tax liability in full, the credit shall be void and any
2 corresponding moneys, under subsection 11 of this section, shall
3 lapse to the state to be credited to the general revenue fund.

4 17. This section shall apply to all tax years beginning on
5 or after January 1, 2005. This subsection shall become effective
6 June 28, 2004.

7 18. In accordance with the provisions of sections 23.250 to
8 23.298, RSMo, and unless otherwise authorized pursuant to section
9 23.253, RSMo:

10 (1) Any new program authorized under the provisions of this
11 section shall automatically sunset six years after the effective
12 date of this section; and

13 (2) This section shall terminate on September first of the
14 year following the year in which any new program authorized under
15 this section is sunset, and the revisor of statutes shall
16 designate such sections and this section in a revision bill for
17 repeal.

18 137.115. 1. All other laws to the contrary
19 notwithstanding, the assessor or the assessor's deputies in all
20 counties of this state including the city of St. Louis shall
21 annually make a list of all real and tangible personal property
22 taxable in the assessor's city, county, town or district. Except
23 as otherwise provided in subsection 3 of this section and section
24 137.078, the assessor shall annually assess all personal property
25 at thirty-three and one-third percent of its true value in money
26 as of January first of each calendar year. The assessor shall
27 annually assess all real property, including any new construction
28 and improvements to real property, and [possessor] possessory

1 interests in real property at the percent of its true value in
2 money set in subsection 5 of this section. The true value in
3 money of any possessory interest in real property in subclass
4 (3), where such real property is on or lies within the ultimate
5 airport boundary as shown by a federal airport layout plan, as
6 defined by 14 CFR 151.5, of a commercial airport having a FAR
7 Part 139 certification and owned by a political subdivision,
8 shall be the otherwise applicable true value in money of any such
9 possessory interest in real property, less the total dollar
10 amount of costs paid by a party, other than the political
11 subdivision, towards any new construction or improvements on such
12 real property completed after January 1, 2008, and which are
13 included in the above-mentioned possessory interest, regardless
14 of the year in which such costs were incurred or whether such
15 costs were considered in any prior year. The assessor shall
16 annually assess all real property in the following manner: new
17 assessed values shall be determined as of January first of each
18 odd-numbered year and shall be entered in the assessor's books;
19 those same assessed values shall apply in the following
20 even-numbered year, except for new construction and property
21 improvements which shall be valued as though they had been
22 completed as of January first of the preceding odd-numbered year.
23 The assessor may call at the office, place of doing business, or
24 residence of each person required by this chapter to list
25 property, and require the person to make a correct statement of
26 all taxable tangible personal property owned by the person or
27 under his or her care, charge or management, taxable in the
28 county. On or before January first of each even-numbered year,

1 the assessor shall prepare and submit a two-year assessment
2 maintenance plan to the county governing body and the state tax
3 commission for their respective approval or modification. The
4 county governing body shall approve and forward such plan or its
5 alternative to the plan to the state tax commission by February
6 first. If the county governing body fails to forward the plan or
7 its alternative to the plan to the state tax commission by
8 February first, the assessor's plan shall be considered approved
9 by the county governing body. If the state tax commission fails
10 to approve a plan and if the state tax commission and the
11 assessor and the governing body of the county involved are unable
12 to resolve the differences, in order to receive state cost-share
13 funds outlined in section 137.750, the county or the assessor
14 shall petition the administrative hearing commission, by May
15 first, to decide all matters in dispute regarding the assessment
16 maintenance plan. Upon agreement of the parties, the matter may
17 be stayed while the parties proceed with mediation or arbitration
18 upon terms agreed to by the parties. The final decision of the
19 administrative hearing commission shall be subject to judicial
20 review in the circuit court of the county involved. In the event
21 a valuation of subclass (1) real property within any county with
22 a charter form of government, or within a city not within a
23 county, is made by a computer, computer-assisted method or a
24 computer program, the burden of proof, supported by clear,
25 convincing and cogent evidence to sustain such valuation, shall
26 be on the assessor at any hearing or appeal. In any such county,
27 unless the assessor proves otherwise, there shall be a
28 presumption that the assessment was made by a computer,

1 computer-assisted method or a computer program. Such evidence
2 shall include, but shall not be limited to, the following:

3 (1) The findings of the assessor based on an appraisal of
4 the property by generally accepted appraisal techniques; and

5 (2) The purchase prices from sales of at least three
6 comparable properties and the address or location thereof. As
7 used in this [paragraph] subdivision, the word "comparable" means
8 that:

9 (a) Such sale was closed at a date relevant to the property
10 valuation; and

11 (b) Such properties are not more than one mile from the
12 site of the disputed property, except where no similar properties
13 exist within one mile of the disputed property, the nearest
14 comparable property shall be used. Such property shall be within
15 five hundred square feet in size of the disputed property, and
16 resemble the disputed property in age, floor plan, number of
17 rooms, and other relevant characteristics.

18 2. Assessors in each county of this state and the city of
19 St. Louis may send personal property assessment forms through the
20 mail.

21 3. The following items of personal property shall each
22 constitute separate subclasses of tangible personal property and
23 shall be assessed and valued for the purposes of taxation at the
24 following percentages of their true value in money:

25 (1) Grain and other agricultural crops in an unmanufactured
26 condition, one-half of one percent;

27 (2) Livestock, twelve percent;

28 (3) Farm machinery, twelve percent;

1 (4) Motor vehicles which are eligible for registration as
2 and are registered as historic motor vehicles pursuant to section
3 301.131, RSMo, and aircraft which are at least twenty-five years
4 old and which are used solely for noncommercial purposes and are
5 operated less than fifty hours per year or aircraft that are home
6 built from a kit, five percent;

7 (5) Poultry, twelve percent; and

8 (6) Tools and equipment used for pollution control and
9 tools and equipment used in retooling for the purpose of
10 introducing new product lines or used for making improvements to
11 existing products by any company which is located in a state
12 enterprise zone and which is identified by any standard
13 industrial classification number cited in subdivision (6) of
14 section 135.200, RSMo, twenty-five percent.

15 4. The person listing the property shall enter a true and
16 correct statement of the property, in a printed blank prepared
17 for that purpose. The statement, after being filled out, shall
18 be signed and either affirmed or sworn to as provided in section
19 137.155. The list shall then be delivered to the assessor.

20 5. All subclasses of real property, as such subclasses are
21 established in section 4(b) of article X of the Missouri
22 Constitution and defined in section 137.016, shall be assessed at
23 the following percentages of true value:

24 (1) For real property in subclass (1), nineteen percent;

25 (2) For real property in subclass (2), twelve percent; and

26 (3) For real property in subclass (3), thirty-two percent.

27 6. Manufactured homes, as defined in section 700.010, RSMo,
28 which are actually used as dwelling units shall be assessed at

1 the same percentage of true value as residential real property
2 for the purpose of taxation. The percentage of assessment of
3 true value for such manufactured homes shall be the same as for
4 residential real property. If the county collector cannot
5 identify or find the manufactured home when attempting to attach
6 the manufactured home for payment of taxes owed by the
7 manufactured home owner, the county collector may request the
8 county commission to have the manufactured home removed from the
9 tax books, and such request shall be granted within thirty days
10 after the request is made; however, the removal from the tax
11 books does not remove the tax lien on the manufactured home if it
12 is later identified or found. A manufactured home located in a
13 manufactured home rental park, rental community or on real estate
14 not owned by the manufactured home owner shall be considered
15 personal property. A manufactured home located on real estate
16 owned by the manufactured home owner may be considered real
17 property.

18 7. Each manufactured home assessed shall be considered a
19 parcel for the purpose of reimbursement pursuant to section
20 137.750, unless the manufactured home has been converted to real
21 property in compliance with section 700.111, RSMo, and assessed
22 as a realty improvement to the existing real estate parcel.

23 8. Any amount of tax due and owing based on the assessment
24 of a manufactured home shall be included on the personal property
25 tax statement of the manufactured home owner unless the
26 manufactured home has been converted to real property in
27 compliance with section 700.111, RSMo, in which case the amount
28 of tax due and owing on the assessment of the manufactured home

1 as a realty improvement to the existing real estate parcel shall
2 be included on the real property tax statement of the real estate
3 owner.

4 9. The assessor of each county and each city not within a
5 county shall use the trade-in value published in the October
6 issue of the National Automobile Dealers' Association Official
7 Used Car Guide, or its successor publication, as the recommended
8 guide of information for determining the true value of motor
9 vehicles described in such publication. In the absence of a
10 listing for a particular motor vehicle in such publication, the
11 assessor shall use such information or publications which in the
12 assessor's judgment will fairly estimate the true value in money
13 of the motor vehicle.

14 10. Before the assessor may increase the assessed valuation
15 of any parcel of subclass (1) real property by more than fifteen
16 percent since the last assessment, excluding increases due to new
17 construction or improvements, the assessor shall conduct a
18 physical inspection of such property.

19 11. If a physical inspection is required, pursuant to
20 subsection 10 of this section, the assessor shall notify the
21 property owner of that fact in writing and shall provide the
22 owner clear written notice of the owner's rights relating to the
23 physical inspection. If a physical inspection is required, the
24 property owner may request that an interior inspection be
25 performed during the physical inspection. The owner shall have
26 no less than thirty days to notify the assessor of a request for
27 an interior physical inspection.

28 12. A physical inspection, as required by subsection 10 of

1 this section, shall include, but not be limited to, an on-site
2 personal observation and review of all exterior portions of the
3 land and any buildings and improvements to which the inspector
4 has or may reasonably and lawfully gain external access, and
5 shall include an observation and review of the interior of any
6 buildings or improvements on the property upon the timely request
7 of the owner pursuant to subsection 11 of this section. Mere
8 observation of the property via a "drive-by inspection" or the
9 like shall not be considered sufficient to constitute a physical
10 inspection as required by this section.

11 13. The provisions of subsections 11 and 12 of this section
12 shall only apply in any county with a charter form of government
13 with more than one million inhabitants.

14 14. A county or city collector may accept credit cards as
15 proper form of payment of outstanding property tax or license
16 due. No county or city collector may charge surcharge for
17 payment by credit card which exceeds the fee or surcharge charged
18 by the credit card bank, processor, or issuer for its service. A
19 county or city collector may accept payment by electronic
20 transfers of funds in payment of any tax or license and charge
21 the person making such payment a fee equal to the fee charged the
22 county by the bank, processor, or issuer of such electronic
23 payment.

24 15. Any county or city not within a county in this state
25 may, by an affirmative vote of the governing body of such county,
26 opt out of the provisions of this section and sections 137.073,
27 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of
28 the ninety-first general assembly, second regular session and

1 section 137.073 as modified by [this act] house committee
2 substitute for senate substitute for senate committee substitute
3 for senate bill no. 960, ninety-second general assembly, second
4 regular session, for the next year of the general reassessment,
5 prior to January first of any year. No county or city not within
6 a county shall exercise this opt-out provision after implementing
7 the provisions of this section and sections 137.073, 138.060, and
8 138.100, RSMo, as enacted by house bill no. 1150 of the
9 ninety-first general assembly, second regular session and section
10 137.073 as modified by [this act] house committee substitute for
11 senate substitute for senate committee substitute for senate bill
12 no. 960, ninety-second general assembly, second regular session,
13 in a year of general reassessment. For the purposes of applying
14 the provisions of this subsection, a political subdivision
15 contained within two or more counties where at least one of such
16 counties has opted out and at least one of such counties has not
17 opted out shall calculate a single tax rate as in effect prior to
18 the enactment of house bill no. 1150 of the ninety-first general
19 assembly, second regular session. A governing body of a city not
20 within a county or a county that has opted out under the
21 provisions of this subsection may choose to implement the
22 provisions of this section and sections 137.073, 138.060, and
23 138.100, RSMo, as enacted by house bill no. 1150 of the
24 ninety-first general assembly, second regular session, and
25 section 137.073 as modified by [this act] house committee
26 substitute for senate substitute for senate committee substitute
27 for senate bill no. 960, ninety-second general assembly, second
28 regular session, for the next year of general reassessment, by an

1 affirmative vote of the governing body prior to December
2 thirty-first of any year.

3 16. The governing body of any city of the third
4 classification with more than twenty-six thousand three hundred
5 but fewer than twenty-six thousand seven hundred inhabitants
6 located in any county that has exercised its authority to opt out
7 under subsection 15 of this section may levy separate and
8 differing tax rates for real and personal property only if such
9 city bills and collects its own property taxes or satisfies the
10 entire cost of the billing and collection of such separate and
11 differing tax rates. Such separate and differing rates shall not
12 exceed such city's tax rate ceiling.

13 137.122. 1. As used in this section, the following terms
14 mean:

15 (1) "Business personal property", tangible personal
16 property which is used in a trade or business or used for
17 production of income and which has a determinable life of longer
18 than one year except that supplies used by a business shall also
19 be considered business personal property, but shall not include
20 livestock, farm machinery, grain and other agricultural crops in
21 an unmanufactured condition, property subject to the motor
22 vehicle registration provisions of chapter 301, RSMo, property
23 assessed under section 137.078, the property of rural electric
24 cooperatives under chapter 394, RSMo, or property assessed by the
25 state tax commission under chapters 151, 153, and 155, RSMo,
26 section 137.022, and sections 137.1000 to 137.1030;

27 (2) "Class life", the class life of property as set out in
28 the federal Modified Accelerated Cost Recovery System life tables

1 or their successors under the Internal Revenue Code as amended;

2 (3) "Economic or functional obsolescence", a loss in value
3 of personal property above and beyond physical deterioration and
4 age of the property. Such loss may be the result of economic or
5 functional obsolescence or both;

6 (4) "Original cost", the price the current owner, the
7 taxpayer, paid for the item without freight, installation, or
8 sales or use tax. In the case of acquisition of items of
9 personal property as part of an acquisition of an entity, the
10 original cost shall be the historical cost of those assets
11 remaining in place and in use and the placed in service date
12 shall be the date of acquisition by the entity being acquired;

13 (5) "Placed in service", property is placed in service when
14 it is ready and available for a specific use, whether in a
15 business activity, an income-producing activity, a tax-exempt
16 activity, or a personal activity. Even if the property is not
17 being used, the property is in service when it is ready and
18 available for its specific use;

19 (6) "Recovery period", the period over which the original
20 cost of depreciable tangible personal property shall be
21 depreciated for property tax purposes and shall be the same as
22 the recovery period allowed for such property under the Internal
23 Revenue Code.

24 2. To establish uniformity in the assessment of depreciable
25 tangible personal property, each assessor shall use the
26 standardized schedule of depreciation in this section to
27 determine the assessed valuation of depreciable tangible personal
28 property for the purpose of estimating the value of such property

1 subject to taxation under this chapter.

2 3. For purposes of this section, and to estimate the value
3 of depreciable tangible personal property for mass appraisal
4 purposes, each assessor shall value depreciable tangible personal
5 property by applying the class life and recovery period to the
6 original cost of the property according to the following
7 depreciation schedule. The percentage shown for the first year
8 shall be the percentage of the original cost used for January
9 first of the year following the year of acquisition of the
10 property, and the percentage shown for each succeeding year shall
11 be the percentage of the original cost used for January first of
12 the respective succeeding year as follows:

13	Year	Recovery Period in Years					
14		3	5	7	10	15	20
15	1	75.00	85.00	89.29	92.50	95.00	96.25
16	2	37.50	59.50	70.16	78.62	85.50	89.03
17	3	12.50	41.65	55.13	66.83	76.95	82.35
18	4	5.00	24.99	42.88	56.81	69.25	76.18
19	5		10.00	30.63	48.07	62.32	70.46
20	6			18.38	39.33	56.09	65.18
21	7			10.00	30.59	50.19	60.29
22	8				21.85	44.29	55.77
23	9				15.00	38.38	51.31
24	10					32.48	46.85
25	11					26.57	42.38
26	12					20.67	37.92
27	13					15.00	33.46
28	14						29.00

1	15	24.54
2	16	20.08
3	17	20.00

4

5 Depreciable tangible personal property in all recovery periods
6 shall continue in subsequent years to have the depreciation
7 factor last listed in the appropriate column so long as it is
8 owned or held by the taxpayer. The state tax commission shall
9 study and analyze the values established by this method of
10 assessment and in every odd-numbered year make recommendations to
11 the joint committee on tax policy pertaining to any changes in
12 this methodology, if any, that are warranted.

13 4. Such estimate of value determined under this section
14 shall be presumed to be correct for the purpose of determining
15 the true value in money of the depreciable tangible personal
16 property, but such estimation may be disproved by substantial and
17 persuasive evidence of the true value in money under any method
18 determined by the state tax commission to be correct, including,
19 but not limited to, an appraisal of the tangible personal
20 property specifically utilizing generally accepted appraisal
21 techniques, and contained in a narrative appraisal report in
22 accordance with the Uniform Standards of Professional Appraisal
23 Practice or by proof of economic or functional obsolescence or
24 evidence of excessive physical deterioration. For purposes of
25 appeal of the provisions of this section, the salvage or scrap
26 value of depreciable tangible personal property may only be
27 considered if the property is not in use as of the assessment
28 date.

1 5. This section shall not apply to business personal
2 property placed in service before January 2, 2006. Nothing in
3 this section shall create a presumption as to the proper method
4 of determining the assessed valuation of business personal
5 property placed in service before January 2, 2006.

6 6. The provisions of this section are not intended to
7 modify the definition of tangible personal property as defined in
8 section 137.010.

9 137.180. 1. Whenever any assessor shall increase the
10 valuation of any real property he shall forthwith notify the
11 record owner of such increase, either in person, or by mail
12 directed to the last known address; every such increase in
13 assessed valuation made by the assessor shall be subject to
14 review by the county board of equalization whereat the landowner
15 shall be entitled to be heard, and the notice to the landowner
16 shall so state.

17 2. Effective January 1, 2009, for all counties with a
18 charter form of government, whenever any assessor shall increase
19 the valuation of any real property, he or she shall forthwith
20 notify the record owner on or before June fifteenth of such
21 increase and, in a year of general reassessment, the county shall
22 notify the record owner of the projected tax liability likely to
23 result from such an increase, either in person, or by mail
24 directed to the last known address; every such increase in
25 assessed valuation made by the assessor shall be subject to
26 review by the county board of equalization whereat the landowner
27 shall be entitled to be heard, and the notice to the landowner
28 shall so state. Notice of the projected tax liability from the

1 county shall accompany the notice of increased valuation from the
2 assessor.

3 3. Effective January 1, 2011, for all counties not subject
4 to the provisions of subsection 2 of this section or subsection 2
5 of section 137.355, whenever any assessor shall increase the
6 valuation of any real property, he or she shall forthwith notify
7 the record owner on or before June fifteenth of such increase
8 and, in a year of general reassessment, the county shall notify
9 the record owner of the projected tax liability likely to result
10 from such an increase, either in person, or by mail directed to
11 the last known address; every such increase in assessed valuation
12 made by the assessor shall be subject to review by the county
13 board of equalization whereat the landowner shall be entitled to
14 be heard, and the notice to the landowner shall so state. Notice
15 of the projected tax liability from the county shall accompany
16 the notice of increased valuation from the assessor.

17 4. The notice of projected tax liability, required under
18 subsections 2 and 3 of this section, from the county shall
19 include:

20 (1) Record owner's name, address, and the parcel number of
21 the property;

22 (2) A list of all political subdivisions levying a tax upon
23 the property of the record owner;

24 (3) The projected tax rate for each political subdivision
25 levying a tax upon the property of the record owner, and the
26 purpose for each levy of such political subdivisions;

27 (4) The previous year's tax rates for each individual tax
28 levy imposed by each political subdivision levying a tax upon the

1 property of the record owner;

2 (5) The tax rate ceiling for each levy imposed by each
3 political subdivision levying a tax upon the property of the
4 record owner;

5 (6) The contact information for each political subdivision
6 levying a tax upon the property of the record owner;

7 (7) A statement identifying any projected tax rates for
8 political subdivisions levying a tax upon the property of the
9 record owner, which were not calculated and provided by the
10 political subdivision levying the tax; and

11 (8) The total projected property tax liability of the
12 taxpayer.

13 137.243. 1. To determine the "projected tax liability"
14 required by subsections 2 and 3 of section 137.180, subsection 2
15 of section 137.355, and subsection 2 of section 137.490, the
16 assessor, on or before March first of each tax year, shall
17 provide the clerk with the assessment book which for this purpose
18 shall contain the real estate values for that year, the prior
19 year's state assessed values, and the prior year's personal
20 property values. On or before March fifteenth, the clerk shall
21 make out an abstract of the assessment book showing the aggregate
22 amounts of different kinds of real, personal, and other tangible
23 property and the valuations of each for each political
24 subdivision in the county, or in the city for any city not within
25 a county, entitled to levy ad valorem taxes on property except
26 for municipalities maintaining their own tax or assessment books.
27 The governing body of each political subdivision or a person
28 designated by the governing body shall use such information to

1 informally project a nonbinding tax levy for that year and return
2 such projected tax levy to the clerk no later than April eighth.
3 The clerk shall forward such information to the collector who
4 shall then calculate and, no later than April thirtieth, provide
5 to the assessor the projected tax liability for each real estate
6 parcel for which the assessor intends to mail a notice of
7 increase pursuant to sections 137.180, 137.355, and 137.490.

8 2. Political subdivisions located at least partially within
9 two or more counties, which are subject to divergent time
10 requirements, shall comply with all requirements applicable to
11 each such county and may utilize the most recent available
12 information to satisfy such requirements.

13 3. Failure by an assessor to timely provide the assessment
14 book or notice of increased assessed value, as provided in this
15 section, may result in the state tax commission withholding all
16 or a part of the moneys provided under section 137.720 and all
17 state per parcel reimbursement funds which would otherwise be
18 made available to such assessor.

19 4. Failure by a political subdivision to provide the clerk
20 with a projected tax levy in the time prescribed under this
21 section shall result in a twenty percent reduction in such
22 political subdivision's tax rate for the tax year, unless such
23 failure is a direct result of a delinquency in the provision of,
24 or failure to provide, information required by this section by
25 the assessor or the clerk. If a political subdivision fails to
26 provide the projected tax rate as provided in this section, the
27 clerk shall notify the state auditor who shall, within seven days
28 of receiving such notice, estimate a non-binding tax levy for

1 such political subdivision and return such to the clerk. The
2 clerk shall notify the state auditor of any applicable reduction
3 to a political subdivision's tax rate.

4 5. Any taxing district wholly within a county with a
5 township form of government may, through a request submitted by
6 the county clerk, request that the state auditor's office
7 estimate a nonbinding projected tax rate based on the information
8 provided by the county clerk. The auditor's office shall return
9 the projected tax rate to the county clerk no later than April
10 eighth.

11 6. The clerk shall deliver the abstract of the assessment
12 book to each taxing district with a notice stating that their
13 projected tax rates be returned to the clerk by April eighth.

14 137.245. 1. The assessor[, except in St. Louis City,]
15 shall make out and return to the county governing body, on or
16 before the [thirty-first] first day of [May] July in every year,
17 the assessor's book, verified by an affidavit annexed thereto, in
18 the following words:

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

26 2. The clerk of the county governing body shall immediately
27 make out an abstract of the assessment book, showing aggregate
28 footings of the different columns, so as to set forth the

1 aggregate amounts of the different kinds of real and tangible
2 personal property and the valuation thereof, and forward the
3 abstract to the state tax commission. Failure of the clerk to
4 make out and forward the abstract to the state tax commission on
5 or before the twentieth day of [June] July is a misdemeanor.

6 3. The clerk of the county governing body in all counties,
7 and the assessor in St. Louis City, shall make out an abstract of
8 the assessment book showing the aggregate amounts of different
9 kinds of real, personal and other tangible property and the
10 valuations of each for each political subdivision in the county
11 entitled to levy ad valorem taxes on property except for
12 municipalities maintaining their own tax or assessment books.
13 The clerk of each county, and the assessor in St. Louis City,
14 shall forward a copy of the aggregate valuation listed in the tax
15 book for each political subdivision, except counties and
16 municipalities maintaining their own tax or assessment books, to
17 the governing body of the subdivision by the [first] twentieth
18 day of July of each year. In any county which contains a city
19 with a population of one hundred thousand or more inhabitants
20 which is located within a county of the first classification that
21 adjoins no other county of the first classification, the clerk of
22 the county shall provide the final revised assessed valuation
23 listed in the tax book for each school district within the county
24 to each such district on or before the fifteenth day of August of
25 each year. The clerk of any county of the first classification
26 with a charter form of government and with more than six hundred
27 thousand but less than seven hundred thousand inhabitants shall
28 forward a copy of the aggregate valuation listed in the tax book

1 for school districts within the county to each such district by
2 the fifteenth day of ~~June~~ July of each year.

3 137.275. Every person who thinks himself aggrieved by the
4 assessment of his property may appeal to the county board of
5 equalization, in person, by attorney or agent, or in writing.
6 Such appeals shall be lodged with the county board of
7 equalization on or before the second Monday in July.

8 137.335. The state tax commission shall design the
9 necessary assessment blanks, which shall contain a classification
10 of all tangible personal property, and the blanks shall be
11 furnished to the county assessor sixty days before January first
12 of each year. After receiving the form of the assessment blanks,
13 the assessor or his deputies shall, between the first day of
14 January and the ~~fifteenth~~ first day of ~~May~~ July of each year,
15 [unless the time be extended for good cause shown by order of the
16 county commission for a period expiring not later than May
17 thirty-first,] make and complete a list of all real and tangible
18 personal property taxable by the county and assess the property
19 at its true value in money.

20 137.355. 1. If an assessor increases the valuation of any
21 tangible personal property as estimated in the itemized list
22 furnished to the assessor, and if an assessor increases the
23 valuation of any real property, he shall forthwith notify the
24 record owner of the increase either in person or by mail directed
25 to the last known address, and if the address of the owner is
26 unknown notice shall be given by publication in two newspapers
27 published in the county.

28 2. Effective January 1, 2011, if an assessor increases the

1 valuation of any real property, the assessor, on or before June
2 fifteenth, shall notify the record owner of the increase and, in
3 a year of general reassessment, the county shall notify the
4 record owner of the projected tax liability likely to result from
5 such an increase either in person or by mail directed to the last
6 known address, and, if the address of the owner is unknown,
7 notice shall be given by publication in two newspapers published
8 in the county. Notice of the projected tax liability from the
9 county shall accompany the notice of increased valuation from the
10 assessor.

11 3. The notice of projected tax liability, required under
12 subsection 2 of this section, from the county shall include:

13 (1) Record owner's name, address, and the parcel number of
14 the property;

15 (2) A list of all political subdivisions levying a tax upon
16 the property of the record owner;

17 (3) The projected tax rate for each political subdivision
18 levying a tax upon the property of the record owner, and the
19 purpose for each levy of such political subdivisions;

20 (4) The previous year's tax rates for each individual tax
21 levy imposed by each political subdivision levying a tax upon the
22 property of the record owner;

23 (5) The tax rate ceiling for each levy imposed by each
24 political subdivision levying a tax upon the property of the
25 record owner;

26 (6) The contact information for each political subdivision
27 levying a tax upon the property of the record owner;

28 (7) A statement identifying any projected tax rates for

1 political subdivisions levying a tax upon the property of the
2 record owner, which were not calculated and provided by the
3 political subdivision levying the tax; and

4 (8) The total projected property tax liability of the
5 taxpayer.

6 137.375. 1. The assessor shall make out and return to the
7 county commission, on or before the [~~fifteenth~~] first day of
8 [~~May~~] July in every year, [unless such time be extended as
9 provided in section 137.335,] the assessor's book, verified by
10 his affidavit annexed thereto, in the following words:

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

19 2. The clerk of the county commission shall immediately
20 make out an abstract of the assessment book, showing aggregate
21 footings of the different columns, so as to set forth the
22 aggregate amounts of the different kinds of real and tangible
23 personal property and the valuation thereof, and forward the
24 abstract to the state tax commission.

25 3. Upon failure to make out and forward the abstract to the
26 state tax commission on or before the [~~tenth~~] twentieth day of
27 [~~June~~] July or within the additional time allowed by the county
28 commission, the clerk shall upon conviction be deemed guilty of a

1 misdemeanor.

2 137.390. After the assessor's book shall be corrected and
3 adjusted according to law, but not later than September twentieth
4 of each year, or in the case of any city not within a county or
5 counties with a charter form of government, not later than
6 October first, the county commission shall ascertain the sum
7 necessary to be raised for county purposes, and fix the rate of
8 taxes on the several subjects of taxation so as to raise the
9 required sum, and the same shall be entered in proper columns in
10 the tax book.

11 _____137.490. 1. The assessor, or his deputies under his
12 direction, shall assess all the taxable real property within the
13 city and all tangible personal property taxable by the city under
14 the laws of this state in the manner provided in sections 137.485
15 to 137.550 and as otherwise provided by law, and for that purpose
16 the assessor may divide and assign the work or any of it among
17 them. They shall commence their assessment on the first day of
18 January in each year and complete the assessment, and the
19 deputies make their final reports thereof to the assessor, on or
20 before the first day of ~~April~~ July next following. The
21 assessor shall see that the assessment is made uniform and equal
22 throughout the city. If the assessor proposes to increase any
23 assessment of real property, he shall give notice of the fact to
24 the person owning the property affected, his agent or
25 representative, by personal notice, or by mail directed to the
26 last known address.

27 2. Effective January 1, 2009, the assessor, or his or her
28 deputies under his or her direction, shall commence their

1 assessment on the first day of January in each year and complete
2 the assessment, and the deputies make their final reports thereof
3 to the assessor, on or before the first day of March next
4 following. The assessor shall see that the assessment is made
5 uniform and equal throughout the city. If the assessor proposes
6 to increase any assessment of real property, the assessor shall,
7 on or before the fifteenth day of June, give notice of the fact
8 and, in a year of general reassessment, the city shall provide
9 notice of the projected tax liability likely to result from such
10 an increase to the person owning the property affected, his or
11 her agent or representative, by personal notice, or by mail
12 directed to the last known address. Notice of the projected tax
13 liability from the city shall accompany the notice of increased
14 valuation from the assessor.

15 3. The notice of projected tax liability, required under
16 subsection 2 of this section, from the city shall include:

17 (1) Record owner's name, address, and the parcel number of
18 the property;

19 (2) A list of all political subdivisions levying a tax upon
20 the property of the record owner;

21 (3) The projected tax rate for each political subdivision
22 levying a tax upon the property of the record owner, and the
23 purpose for each levy of such political subdivisions;

24 (4) The previous year's tax rates for each individual tax
25 levy imposed by each political subdivision levying a tax upon the
26 property of the record owner;

27 (5) The tax rate ceiling for each levy imposed by each
28 political subdivision levying a tax upon the property of the

1 record owner;

2 (6) The contact information for each political subdivision
3 levying a tax upon the property of the record owner;

4 (7) A statement identifying any projected tax rates for
5 political subdivisions levying a tax upon the property of the
6 record owner, which were not calculated and provided by the
7 political subdivision levying the tax; and

8 (8) The total projected property tax liability of the
9 taxpayer.

10 137.510. The assessor shall make up the assessment plat
11 books or records in convenient alphabetical or numerical order
12 from the reports made by the deputy assessors, the lists,
13 statements or returns made of real or tangible personal property,
14 his own view, or the best information he can otherwise obtain,
15 and complete said assessment plat books or records on or before
16 [the first Monday in May] July first of each year.

17 137.515. After the assessment plat books or records have
18 been corrected, the assessor shall make an abstract thereof
19 showing the amount of the several kinds of property assessed and
20 specifying the amount of value of all taxable property within the
21 city, and certify thereon that the same is a true and correct
22 abstract of all such property in the city so far as he has been
23 able to ascertain. One copy of the abstract, verified by his
24 oath, shall be delivered on or before the twentieth day of [June]
25 July to the mayor, and another to the state tax commission.

26 137.720. 1. A percentage of all ad valorem property tax
27 collections allocable to each taxing authority within the county
28 and the county shall be deducted from the collections of taxes

1 each year and shall be deposited into the assessment fund of the
2 county as required pursuant to section 137.750. The percentage
3 shall be one-half of one percent for all counties of the first
4 and second classification and cities not within a county and one
5 percent for counties of the third and fourth classification.

6 2. Prior to July 1, 2009, for counties of the first
7 classification, counties with a charter form of government, and
8 any city not within a county, an additional one-eighth of one
9 percent of all ad valorem property tax collections shall be
10 deducted from the collections of taxes each year and shall be
11 deposited into the assessment fund of the county as required
12 pursuant to section 137.750, and for counties of the second,
13 third, and fourth classification, an additional one-quarter of
14 one percent of all ad valorem property tax collections shall be
15 deducted from the collections of taxes each year and shall be
16 deposited into the assessment fund of the county as required
17 pursuant to section 137.750, provided that such additional
18 amounts shall not exceed one hundred thousand dollars in any year
19 for any county of the first classification and any county with a
20 charter form of government and fifty thousand dollars in any year
21 for any county of the second, third, or fourth classification.

22 3. Effective July 1, 2009, for counties of the first
23 classification, counties with a charter form of government, and
24 any city not within a county, an additional one-eighth of one
25 percent of all ad valorem property tax collections shall be
26 deducted from the collections of taxes each year and shall be
27 deposited into the assessment fund of the county as required
28 pursuant to section 137.750, and for counties of the second,

1 third, and fourth classification, an additional one-half of one
2 percent of all ad valorem property tax collections shall be
3 deducted from the collections of taxes each year and shall be
4 deposited into the assessment fund of the county as required
5 pursuant to section 137.750, provided that such additional
6 amounts shall not exceed one hundred twenty-five thousand dollars
7 in any year for any county of the first classification and any
8 county with a charter form of government and seventy-five
9 thousand dollars in any year for any county of the second, third,
10 or fourth classification.

11 4. The county shall bill any taxing authority collecting
12 its own taxes. The county may also provide additional moneys for
13 the fund. To be eligible for state cost-share funds provided
14 pursuant to section 137.750, every county shall provide from the
15 county general revenue fund an amount equal to an average of the
16 three most recent years of the amount provided from general
17 revenue to the assessment fund; provided, however, that capital
18 expenditures and equipment expenses identified in a memorandum of
19 understanding signed by the county's governing body and the
20 county assessor prior to transfer of county general revenue funds
21 to the assessment fund shall be deducted from a year's
22 contribution before computing the three-year average, except that
23 a lesser amount shall be acceptable if unanimously agreed upon by
24 the county assessor, the county governing body, and the state tax
25 commission. The county shall deposit the county general revenue
26 funds in the assessment fund as agreed to in its original or
27 amended maintenance plan, state reimbursement funds shall be
28 withheld until the amount due is properly deposited in such fund.

1 [4. Four years following the effective date, the state tax
2 commission shall conduct a study to determine the impact of
3 increased fees on assessed valuation.]

4 5. For all years beginning on or after January 1, 2010, any
5 [increase to the portion of] property tax collections deposited
6 into the county assessment funds provided for in subsection 2 of
7 this section shall be disallowed in any year in which the state
8 tax commission [certifies an equivalent sales ratio for the
9 county of less than or equal to thirty-one and two-thirds percent
10 pursuant to the provisions of section 138.395, RSMo] notifies the
11 county that state assessment reimbursement funds have been
12 withheld from the county for three consecutive quarters due to
13 noncompliance by the assessor or county commission with the
14 county's assessment maintenance plan.

15 6. The provisions of subsections 2[, 4,] 3, and 5 of this
16 section shall expire on December 31, [2009] 2015.

17 137.721. Notwithstanding the provisions of section 137.720,
18 in all counties which become counties of the first classification
19 after September 1, [1998] 1996, one percent of all ad valorem
20 taxes allocable to the county and each taxing authority within
21 the county shall continue to be deducted from taxes collected on
22 the first five hundred million dollars of assessed valuation, and
23 one-half percent collected on the remainder, and deposited in the
24 assessment fund. The one-percent fee shall be assigned among the
25 political subdivisions by the assessor, who shall determine the
26 percentage of total valuation in the county divided into five
27 hundred million dollars. The collector shall retain one percent
28 of that percentage of each political subdivision's property

1 taxes, and one-half percent of the remainder, for the assessment
2 fund.

3 137.1018. 1. The commission shall ascertain the statewide
4 average rate of property taxes levied the preceding year, based
5 upon the total assessed valuation of the railroad and street
6 railway companies and the total property taxes levied upon the
7 railroad and street railway companies. It shall determine total
8 property taxes levied from reports prescribed by the commission
9 from the railroad and street railway companies. Total taxes
10 levied shall not include revenues from the surtax on subclass
11 three real property.

12 2. The commission shall report its determination of average
13 property tax rate for the preceding year, together with the
14 taxable distributable assessed valuation of each freight line
15 company for the current year to the director no later than
16 October first of each year.

17 3. Taxes on property of such freight line companies shall
18 be collected at the state level by the director on behalf of the
19 counties and other local public taxing entities and shall be
20 distributed in accordance with sections 137.1021 and 137.1024.
21 The director shall tax such property based upon the distributable
22 assessed valuation attributable to Missouri of each freight line
23 company, using the average tax rate for the preceding year of the
24 railroad and street railway companies certified by the
25 commission. Such tax shall be due and payable on or before
26 December thirty-first of the year levied and, if it becomes
27 delinquent, shall be subject to a penalty equal to that specified
28 in section 140.100, RSMo.

1 4. (1) As used in this subsection, the following terms
2 mean:

3 (a) "Eligible expenses", expenses incurred in this state to
4 manufacture, maintain, or improve a freight line company's
5 qualified rolling stock;

6 (b) "Qualified rolling stock", any freight, stock,
7 refrigerator, or other railcars subject to the tax levied under
8 this section.

9 (2) For all taxable years beginning on or after January 1,
10 2009, a freight line company shall, subject to appropriation, be
11 allowed a credit against the tax levied under this section for
12 the applicable tax year. The tax credit amount shall be equal to
13 the amount of eligible expenses incurred during the calendar year
14 immediately preceding the tax year for which the credit under
15 this section is claimed. The amount of the tax credit issued
16 shall not exceed the freight line company's liability for the tax
17 levied under this section for the tax year for which the credit
18 is claimed.

19 (3) A freight line company may apply for the credit by
20 submitting to the commission an application in the form
21 prescribed by the state tax commission.

22 (4) Subject to appropriation, the state shall reimburse, on
23 an annual basis, any political subdivision of this state for any
24 decrease in revenue due to the provisions of this subsection.

25 5. Pursuant to section 23.253, RSMo, of the Missouri sunset
26 act:

27 (1) The provisions of the new program authorized under this
28 section shall automatically sunset six years after the effective

1 date of this section unless reauthorized by an act of the general
2 assembly; and

3 (2) If such program is reauthorized, the program authorized
4 under this section shall automatically sunset twelve years after
5 the effective date of the reauthorization of this section; and

6 (3) This section shall terminate on September first of the
7 calendar year immediately following the calendar year in which
8 the program authorized under this section is sunset.

9 138.010. 1. Except as otherwise provided by law, in every
10 county in this state there shall be a county board of
11 equalization consisting of the commissioners of the county
12 commission, the county assessor as a nonvoting member, the county
13 surveyor, and the county clerk who shall be secretary of the
14 board without a vote. The county commissioners shall also
15 appoint two additional members to the board who shall be citizens
16 of the county, but not officers of the county and, for such
17 additional members appointed after August 28, 2007, not related
18 to any member of the county board of equalization within the
19 third degree of consanguinity, who shall have some level of
20 experience as determined by the county commission as a real
21 estate broker, real estate appraiser, home builder, property
22 developer, lending officer, or investor in real estate before
23 such member's appointment to the board. The assessor or a member
24 of the assessor's staff shall be present at all board of
25 equalization hearings, and shall have the right to present
26 evidence pertaining to any assessment matter before the board.

27 2. Except as provided in subsection 3 of this section, this
28 board shall meet at the office of the county clerk on the

1 [second] third Monday of July of each year.

2 3. Upon a finding by the board that it is necessary in
3 order to fairly hear all cases arising from a general
4 reassessment, the board may begin meeting after [May
5 thirty-first] July first in any applicable year to timely
6 consider any appeal or complaint resulting from an evaluation
7 made during a general reassessment of all taxable real property
8 and possessory interests in the county.

9 138.050. The following rules shall be observed by county
10 boards of equalization:

11 (1) They shall raise the valuation of all tracts or parcels
12 of land and all tangible personal property as in their opinion
13 have been returned below their real value; but, after the board
14 has raised the valuation of such property, it shall give notice
15 of the fact, specifying the property and the amount raised, to
16 the persons owning or controlling the same, by personal notice,
17 or through the mail if address is known, or if address is
18 unknown, by notice in one issue of any newspaper published within
19 the county at least once a week, and that said board shall meet
20 on the [second] third Monday in [August] July, to hear reasons,
21 if any be given, why such increase should not be made; the board
22 shall meet on the [second] third Monday in [August] July in each
23 year to hear any person relating to any such increase in
24 valuation. In any county with a charter form of government or
25 any city not within a county, the board shall complete all
26 business by the fourth Saturday in August. Any county of the
27 first, second, third, or fourth classification shall complete all
28 business by July thirty-first;

1 (2) They shall reduce the valuation of such tracts or
2 parcels of land or any tangible personal property which, in their
3 opinion, has been returned above its true value as compared with
4 the average valuation of all the real and tangible personal
5 property of the county.

6 138.090. 1. Except as provided in subsection 2 of this
7 section, the county board of equalization in first class counties
8 shall meet on the first Monday in [~~June~~] July of each year.

9 2. Upon a finding by the board that it is necessary in
10 order to fairly hear all cases arising from a general
11 reassessment, the board may begin meeting after [~~May~~
12 ~~thirty-first~~] July first in any applicable year to timely
13 consider any appeal or complaint resulting from an evaluation
14 made during a general reassessment of all taxable real property
15 and possessory interests in the county. There shall be no
16 presumption that the assessor's valuation is correct.

17 138.100. 1. The following rules shall be observed by such
18 county boards of equalization:

19 (1) They shall raise the valuation of all tracts or parcels
20 of land and all tangible personal property as in their opinion
21 have been returned below their real value; but, after the board
22 has raised the valuation of such property, notice shall be given
23 that said valuation of such property has been increased and a
24 hearing shall be granted; such notice shall be in writing and
25 shall be directed to the owner of the property or the person
26 controlling the same, at his last address as shown by the records
27 in the assessor's office, and shall describe the property and the
28 value thereof as increased; such notice may be by personal

1 service or by mail and if the address of such person or persons
2 is unknown, notice may be given by publication in two newspapers
3 published within the county; such notice shall be served, mailed
4 or published at least five days prior to the date on which said
5 hearing shall be held at which objections, if any, may be made
6 against said increased assessment;

7 (2) They shall reduce the valuation of such tracts or
8 parcels of land or of any tangible personal property which, in
9 their opinion, has been returned above its true value as compared
10 with the average valuation of all the real and tangible personal
11 property of the county.

12 2. Such hearings shall end on the [last Saturday] thirty-
13 first day of July of each year, except in any city not within a
14 county or any county with a charter form of government, in which
15 such hearings shall end by the fourth Saturday in August;
16 provided, that the estimated true value of personal property as
17 shown on any itemized personal property return shall not be
18 conclusive on the assessor or prevent the assessor from
19 increasing such valuation. Provided further that said board of
20 equalization may meet thereafter at least once a month for the
21 purpose of hearing allegations of erroneous assessments, double
22 assessments and clerical errors, and upon satisfactory proof
23 thereof shall correct such errors and certify the same to the
24 county clerk and county collector.

25 3. The board of equalization in all counties with a charter
26 form of government shall provide the taxpayer with written
27 findings of fact and a written basis for the board's decision
28 regarding any parcel of real property which is the subject of a

1 hearing before any board of equalization.

2 4. The provisions of subsection 3 of this section shall
3 only apply in any county with a charter form of government with
4 more than one million inhabitants.

5 138.110. Complaints as to rulings of the county board of
6 equalization in such counties shall be filed according to law
7 with the state tax commission not later than [August fifteenth]
8 September thirtieth of the year in which such ruling was made.

9 138.120. 1. The merchants' book and manufacturers' book
10 prepared as prescribed by law shall be returned by the assessor
11 to the county board of equalization on the [third Monday in June]
12 first day of July of each year, which said board is hereby
13 required to meet at the office of the clerk of the county
14 commission on the [third] first Monday in [June] July of each
15 year for the purpose of equalizing the valuation of merchants'
16 and manufacturers' statements, and to that end shall have the
17 same powers and shall proceed in the same manner as provided by
18 law, for the equalization of real and other tangible personal
19 property, so far as is consistent with the provisions of this
20 chapter.

21 2. After the board shall have raised the valuation of any
22 statement, it shall give notice of the fact to the person,
23 corporation or firm whose statement shall have been raised in
24 amount, by not less than five days' notice through the mail,
25 prior to the day of hearing, specifying the amount of such raise
26 and advising the taxpayer that he may offer objections to such
27 increase as made.

28 3. The last meeting of said board shall be held not later

1 than the [last Saturday in] thirty-first day of July of each
2 year, except in any city not within a county or any county with a
3 charter form of government, in which such last meeting shall be
4 held not later than the fourth Saturday in August.

5 138.170. 1. Except as provided in subsection 4 of this
6 section, the board shall meet on the [third] first Monday in
7 [May] July, annually, [and remain in continuous session for at
8 least three hours of each day, except Saturday, Sunday and
9 holidays, for four weeks] and may continue to meet as needed
10 until the fourth Saturday in August.

11 2. The board may subpoena witnesses and order the
12 production of books and papers, and any member may administer
13 oaths, in relation to any matter within its jurisdiction.

14 3. The board shall hear and determine all appeals
15 summarily, and keep a record of its proceedings, which shall
16 remain in the assessment division.

17 4. Upon a finding by the board that it is necessary in
18 order to fairly hear all cases arising from a general
19 reassessment, the board may begin meeting after [May
20 thirty-first] July first in any applicable year to timely
21 consider any appeal or complaint resulting from an evaluation
22 made during a general reassessment of all taxable real property
23 and possessory interests in the city.

24 138.180. Any person may appeal in writing to the board of
25 equalization from the assessment of his property, which appeal
26 shall specify the matter of which he complains and which shall be
27 filed at the office of the assessor of the city on or before the
28 second Monday in [May] July of each year, and any person so

1 appealing shall have the right of appeal from decisions of the
2 local board to the state tax commission as provided by law.
3 There shall be no presumption that the assessor's valuation is
4 correct.

5 138.380. It shall be the duty of the state tax commission,
6 and the commissioners shall have authority, to perform all duties
7 enumerated in this section and such other duties as may be
8 provided by law:

9 (1) To raise or lower the assessed valuation of any real or
10 tangible personal property, including the power to raise or lower
11 the assessed valuation of the real or tangible personal property
12 of any individual, copartnership, company, association or
13 corporation; provided, that before any such assessment is so
14 raised, notice of the intention of the commission to raise such
15 assessed valuation and of the time and place at which a hearing
16 thereon will be held, shall be given to such individual,
17 copartnership, company, association or corporation as provided in
18 sections 138.460 and 138.470;

19 (2) To require from any officer in this state, on forms
20 prescribed by the commission, such annual or other reports as
21 shall enable said commission to ascertain the assessed and
22 equalized value of all real and tangible property listed for
23 taxation, the amount of taxes assessed, collected and returned,
24 and such other matter as the commission may require, to the end
25 that it may have complete information concerning the entire
26 subject of revenue and taxation and all matters and things
27 incidental thereto;

28 (3) To cause to be placed upon the assessment rolls at any

1 time during the year omitted property which may be discovered to
2 have, for any reason, escaped assessment and taxation, and to
3 correct any errors that may be found on the assessment rolls and
4 to cause the proper entry to be made thereon;

5 (4) To investigate the tax laws of other states and
6 countries, to formulate and submit to the legislature such
7 recommendations as the commission may deem expedient to prevent
8 evasions of the assessment and taxing laws, whether the tax is
9 specific or general, to secure just, equal and uniform taxes, and
10 improve the system of assessment and taxation in this state;

11 (5) To prescribe the form of all blanks and books that are
12 used in the assessment and collection of the general property
13 tax, except as otherwise provided by law; and

14 (6) To develop, or enter into contracts with entities for
15 the development of, computer software programs sufficient to
16 produce the projected tax liability notices required under
17 subsections 2 and 3 of section 137.180, subsection 2 of section
18 137.355, and subsection 2 of section 137.490. Upon receiving a
19 request, before December 31, 2009, filed by a collector of any
20 county or any city not within the county, the commission shall
21 provide the collector with such computer software programs.

22 138.390. 1. [Between the dates of June twentieth and the
23 second Monday in July, 1946, and between the same dates each year
24 thereafter,] The state tax commission shall equalize the
25 valuation of real and tangible personal property among the
26 several counties in the state in the following manner: With the
27 abstracts of all the taxable property in the several counties of
28 the state and the abstracts of the sales of real estate in such

1 counties as returned by the respective county clerks and the
2 assessor of the city of St. Louis, the commission shall classify
3 all real estate situate in cities, towns, and villages, as town
4 lots, and all other real estate as farming lands, and shall
5 classify all tangible personal property as follows: Banking
6 corporations, railroad corporations, street railroad
7 corporations, all other corporations, horses, mares and geldings,
8 mules, asses and jennets, neat cattle, sheep, swine, goats,
9 domesticated small animals and all other livestock, poultry,
10 power machinery, farm implements, other tangible personal
11 property.

12 2. The state tax commission shall equalize the valuation of
13 each class or subclass of property thereof among the respective
14 counties of the state in the following manner:

15 (1) It shall add to the valuation of each class, subclass,
16 or portion thereof, of the property, real or tangible personal,
17 of each county which it believes to be valued below its real
18 value in money such amount or percent as will increase the same
19 in each case to its true value;

20 (2) It shall deduct from the valuation of each class,
21 subclass, or portion thereof, of the property, real or tangible
22 personal, of each county which it believes to be valued above its
23 real value in money such amount or percent as will reduce the
24 same in each case to its true value.

25 138.400. 1. The secretary of the state tax commission
26 shall ~~[transmit]~~ certify to each county clerk and to the assessor
27 in the city of St. Louis ~~[a report showing the percent added to~~
28 ~~or deducted from the valuation of the property of his county,~~

1 specifying the percentage added to or deducted from the real
2 property and the tangible personal property respectively, denoted
3 by classes, and also the value of the real and tangible personal
4 property of his county as equalized by said commission; and the
5 said clerk shall furnish one copy thereof to the assessor, and
6 except in St. Louis City one copy shall be laid before the annual
7 county board of equalization.

8 2. This report shall be delivered to the clerks of] the
9 aggregate values of property in the several counties [so that it
10 may be in the possession of county boards of equalization on or
11 before the second Monday in July. The assessor in St. Louis City
12 shall make such adjustments of property valuations as directed by
13 the state tax commission] within fourteen days of the receipt of
14 the abstracts from the county clerk.

15 [3.] 2. It shall be the duty of the state tax commission to
16 require of clerks of the several county commissions of this state
17 and of the assessor in St. Louis City to keep up the aggregate
18 valuation of real and tangible personal property in their
19 respective counties as fixed by the state tax commission, and to
20 return such aggregate values to the state tax commission upon the
21 adjournment of the board of equalization. The clerks may amend
22 the aggregate values returned to the state tax commission at any
23 time on or before December thirty-first of the year of
24 assessment.

25 [4.] 3. In any case where the final valuation fixed by a
26 county board of equalization, as reported to the state tax
27 commission, differs materially from the valuation fixed by the
28 commission, such county board of equalization may be called into

1 session by order of the state tax commission at any time between
2 the date when such county board of equalization adjourns sine die
3 and the first day of November of the same year.

4 138.430. 1. Every owner of real property or tangible
5 personal property shall have the right to appeal from the local
6 boards of equalization to the state tax commission under rules
7 prescribed by the state tax commission, within the time
8 prescribed in this chapter or thirty days following the final
9 action of the local board of equalization, whichever date later
10 occurs, concerning all questions and disputes involving the
11 assessment against such property, the correct valuation to be
12 placed on such property, the method or formula used in
13 determining the valuation of such property, or the assignment of
14 a discriminatory assessment to such property. The commission
15 shall investigate all such appeals and shall correct any
16 assessment or valuation which is shown to be unlawful, unfair,
17 improper, arbitrary or capricious. Any person aggrieved by the
18 decision of the commission may seek review as provided in chapter
19 536, RSMo.

20 2. In order to investigate such appeals, the commission may
21 inquire of the owner of the property or of any other party to the
22 appeal regarding any matter or issue relevant to the valuation,
23 subclassification or assessment of the property. The commission
24 may make its decision regarding the assessment or valuation of
25 the property based solely upon its inquiry and any evidence
26 presented by the parties to the commission, or based solely upon
27 evidence presented by the parties to the commission.

28 3. Every owner of real property or tangible personal

1 property shall have the right to appeal to the circuit court of
2 the county in which the collector maintains his office, from the
3 decision of the local board of equalization not later than thirty
4 days after the final decision of the board of equalization
5 concerning all questions and disputes involving the exclusion or
6 exemption of such property from assessment or from the tax rolls
7 pursuant to the Constitution of the United States or the
8 constitution or laws of this state, or of the taxable situs of
9 such property. The appeal shall be as a trial de novo in the
10 manner prescribed for nonjury civil proceedings. Upon the timely
11 filing of the appeal, the clerk of the circuit court shall send
12 to the county collector to whom the taxes on the property
13 involved would be due a notice that an appeal seeking exemption
14 has been filed, which notice shall contain the name of the
15 taxpayer, the case number assigned by the court, and the parcel
16 or locator number of the property being appealed. The notice to
17 the collector shall state that the taxes in dispute are to be
18 impounded in accordance with subsection 2 of section 139.031,
19 RSMo.

20 4. Upon the timely filing of an appeal to the state tax
21 commission as provided in this section, or the transfer of an
22 appeal to the commission in accordance with subsection 5 of this
23 section, the [state tax] commission [or the clerk of the circuit
24 court, as applicable,] shall send to the county collector to whom
25 the taxes on the property involved would be due, a notice that an
26 appeal has been filed or transferred as the case may be, which
27 notice shall contain the name [and address] of the taxpayer
28 filing the appeal, the appeal number assigned by the commission,

1 the parcel or locator number of the property being appealed, the
2 assessed value by the board of equalization and the assessed
3 value proposed by the taxpayer, if such values have been provided
4 to the commission when the appeal is filed. The notice to the
5 collector shall state that the taxes in dispute are to be
6 impounded in accordance with subsection 2 of section 139.031,
7 RSMo. Notice to the collector of an appeal filed in an odd-
8 numbered year shall also serve as notice to the collector to
9 impound taxes for the following even-numbered year if no decision
10 has been rendered in the appeal. The state tax commission shall
11 notify the collector once a decision has been rendered in an
12 appeal.

13 5. If the circuit court, after review of the appeal, finds
14 that the appeal is not a proper subject for the appeal to the
15 circuit court as provided in subsection 3 of this section, it
16 shall transfer the appeal to the state tax commission for
17 consideration.

18 6. If an assessor classifies real property under a
19 classification that is contrary to or in conflict with a
20 determination by the state tax commission or a court of competent
21 jurisdiction of said property, the taxpayer shall be awarded
22 costs of appeal and reasonable attorney's fees on a challenge of
23 the assessor's determination.

24 138.435. 1. There is hereby established within the state
25 tax commission the "Office of State Ombudsman for Property
26 Assessment and Taxation", for the purpose of helping to assure
27 the fairness, accountability, and transparency of the property
28 tax process.

1 2. The office shall be administered by the state ombudsman,
2 who shall devote his or her entire time to the duties of the
3 position.

4 3. The office shall establish and implement procedures for
5 receiving, processing, responding to, and resolving complaints
6 made by or on behalf of taxpayers relating to assessments,
7 valuation of property, tax levies of political subdivisions, and
8 appeals before the assessor, board of equalization, or the state
9 tax commission.

10 4. The ombudsman or representatives of the office shall
11 have the authority to:

12 (1) Investigate any complaints or inquiries that come to
13 the attention of the office. The ombudsman shall have access to
14 review taxpayer records, if given permission by the taxpayer or
15 the taxpayer's legal guardian. Taxpayers shall have the right to
16 request, deny, or terminate any assistance that the ombudsman may
17 provide;

18 (2) Make the necessary inquiries and review of such
19 information and records as the ombudsman or representative of the
20 office deems necessary to accomplish the objective of verifying
21 these complaints.

22 5. The office shall acknowledge complaints, report its
23 findings, make recommendations, gather and disseminate
24 information and other material, and publicize its existence.

25 6. The ombudsman may recommend to the relevant state or
26 local governmental agency or political subdivision changes in the
27 rules and regulations adopted or proposed by such governmental
28 agency or political subdivision which do or may adversely affect

1 the rights or privileges of taxpayers. The office shall analyze
2 and monitor the development and implementation of federal, state
3 and local laws, regulations, and policies with respect to
4 property assessment and taxation, and shall recommend to the
5 state tax commission changes in such laws, regulations, and
6 policies deemed by the office to be appropriate.

7 7. The office shall promote community contact and
8 involvement with taxpayers through the use of volunteers and
9 volunteer programs to encourage citizen involvement in the
10 property tax process.

11 8. The office shall prepare and distribute to each county
12 written notices which set forth the address, telephone number,
13 and e-mail address of the office, a brief explanation of the
14 function of the office, the procedure to follow in filing a
15 complaint, and other pertinent information.

16 9. The county shall ensure that such written notice is
17 available upon request of any taxpayer.

18 10. The office shall inform taxpayers or their legal
19 guardians of their rights and entitlements by means of the
20 distribution of educational materials and group meetings.

21 139.031. 1. Any taxpayer may protest all or any part of
22 any current taxes assessed against the taxpayer, except taxes
23 collected by the director of revenue of Missouri. Any such
24 taxpayer desiring to pay any current taxes under protest shall,
25 at the time of paying such taxes, file with the collector a
26 written statement setting forth the grounds on which the protest
27 is based. The statement shall include the true value in money
28 claimed by the taxpayer if disputed.

1 2. For all tax years beginning on or after January 1, 2009,
2 any taxpayer desiring to protest any current taxes shall make
3 full payment of the current tax bill and file with the collector
4 a written statement setting forth the grounds on which the
5 protest is based.

6 3. Upon receiving payment of current taxes under protest
7 pursuant to subsection 1 of this section or upon receiving from
8 the state tax commission or the circuit court notice of an appeal
9 from the state tax commission or the circuit court pursuant to
10 section 138.430, RSMo, the collector shall disburse to the proper
11 official all portions of taxes not protested or not disputed by
12 the taxpayer and shall impound in a separate fund all portions of
13 such taxes which are protested or in dispute. [Except as
14 provided in subsection 3 of this section,] Every taxpayer
15 protesting the payment of current taxes under subsection 1 or 2
16 of this section shall, within ninety days after filing his
17 protest, commence an action against the collector by filing a
18 petition for the recovery of the amount protested in the circuit
19 court of the county in which the collector maintains his office.
20 If any taxpayer so protesting his taxes under subsection 1 or 2
21 of this section shall fail to commence an action in the circuit
22 court for the recovery of the taxes protested within the time
23 prescribed in this subsection, such protest shall become null and
24 void and of no effect, and the collector shall then disburse to
25 the proper official the taxes impounded, and any interest earned
26 thereon, as provided above in this subsection.

27 [3.] 4. No action against the collector shall be commenced
28 by any taxpayer who has, effective for the current tax year [in

1 issue], filed with the state tax commission or the circuit court
2 a timely and proper appeal of the [protested taxes. Such
3 taxpayer shall notify the collector of the appeal in the written
4 statement required by subsection 1 of this section] assessment of
5 the taxpayer's property. The portion of taxes [so protested] in
6 dispute from an appeal of an assessment shall be impounded in a
7 separate fund and the commission in its decision and order issued
8 pursuant to chapter 138, RSMo, or the circuit court in its
9 judgement may order all or any part of such taxes refunded to the
10 taxpayer, or may authorize the collector to release and disburse
11 all or any part of such taxes [in its decision and order issued
12 pursuant to chapter 138, RSMo].

13 [4.] 5. Trial of the action, for recovery of taxes
14 protested under subsection 1 or 2 of this section, in the circuit
15 court shall be in the manner prescribed for nonjury civil
16 proceedings, and, after determination of the issues, the court
17 shall make such orders as may be just and equitable to refund to
18 the taxpayer all or any part of the current taxes paid under
19 protest, together with any interest earned thereon, or to
20 authorize the collector to release and disburse all or any part
21 of the impounded taxes, and any interest earned thereon, to the
22 appropriate officials of the taxing authorities. Either party to
23 the proceedings may appeal the determination of the circuit
24 court.

25 [5.] 6. All the county collectors of taxes, and the
26 collector of taxes in any city not within a county, shall, upon
27 written application of a taxpayer, refund or credit against the
28 taxpayer's tax liability in the following taxable year and

1 subsequent consecutive taxable years until the taxpayer has
2 received credit in full for any real or personal property tax
3 mistakenly or erroneously levied against the taxpayer and
4 collected in whole or in part by the collector. Such application
5 shall be filed within three years after the tax is mistakenly or
6 erroneously paid. The governing body, or other appropriate body
7 or official of the county or city not within a county, shall make
8 available to the collector funds necessary to make refunds under
9 this subsection by issuing warrants upon the fund to which the
10 mistaken or erroneous payment has been credited, or otherwise.

11 [6.] 7. No taxpayer shall receive any interest on any money
12 paid in by the taxpayer erroneously.

13 [7.] 8. All protested taxes impounded under protest under
14 subsection 1 or 2 of this section and all disputed taxes
15 impounded under notice as required by section 138.430, RSMo,
16 shall be invested by the collector in the same manner as assets
17 specified in section 30.260, RSMo, for investment of state
18 moneys. A taxpayer who is entitled to a refund of protested or
19 disputed taxes shall also receive the interest earned on the
20 investment thereof. If the collector is ordered to release and
21 disburse all or part of the taxes paid under protest or dispute
22 to the proper official, such taxes shall be disbursed along with
23 the proportional amount of interest earned on the investment of
24 the taxes due the particular taxing authority.

25 [8.] 9. On or before March first next following the
26 delinquent date of taxes paid under protest or disputed, the
27 county collector shall notify any taxing authority of the taxes
28 paid under protest and disputed taxes which would be received by

1 such taxing authority if the funds were not the subject of a
2 protest or dispute. Any taxing authority may apply to the
3 circuit court of the county or city not within a county in which
4 a collector has impounded protested or disputed taxes under this
5 section and, upon a satisfactory showing that such taxing
6 authority would receive such impounded tax funds if they were not
7 the subject of a protest or dispute and that such taxing
8 authority has the financial ability and legal capacity to repay
9 such impounded tax funds in the event a decision ordering a
10 refund to the taxpayer is subsequently made, the circuit court
11 shall order, pendente lite, the disbursement of all or any part of
12 such impounded tax funds to such taxing authority. The circuit
13 court issuing an order under this subsection shall retain
14 jurisdiction of such matter for further proceedings, if any, to
15 compel restitution of such tax funds to the taxpayer. In the
16 event that any protested or disputed tax funds refunded to a
17 taxpayer were disbursed to a taxing authority under this
18 subsection instead of being held and invested by the collector
19 under subsection [7] 8 of this section, such taxing authority
20 shall pay the taxpayer entitled to the refund of such protested
21 or disputed taxes the same amount of interest, as determined by
22 the circuit court having jurisdiction in the matter, such
23 protested or disputed taxes would have earned if they had been
24 held and invested by the collector.

25 [9.] 10. No appeal filed from the circuit court's or state
26 tax commission's determination pertaining to the amount of refund
27 shall stay any order of refund, but the decision filed by any
28 court of last review modifying [the circuit court's or state tax

1 commission's] that determination [pertaining to the amount of
2 refund] shall be binding on the parties, and the decision
3 rendered shall be complied with by the party affected by any
4 modification within ninety days of the date of such decision. No
5 taxpayer shall receive any interest on any additional award of
6 refund, and the collector shall not receive any interest on any
7 ordered return of refund in whole or in part.

8 163.044. 1. Beginning with the 2007 fiscal year and each
9 subsequent fiscal year, the general assembly shall appropriate
10 fifteen million dollars to be directed in the following manner to
11 school districts with an average daily attendance of three
12 hundred fifty students or less in the school year preceding the
13 payment year:

14 (1) Ten million dollars shall be distributed to the
15 eligible districts in proportion to their average daily
16 attendance; and

17 (2) Five million dollars shall be directed to the eligible
18 districts that have an operating levy for school purposes in the
19 current year equal to or greater than the performance levy and
20 any school districts which have an operating levy for school
21 purposes in the current year less than the performance levy
22 solely due to a modification of such district's levy required
23 under subdivision (4) of subsection 5 of section 137.073, RSMo.

24 A tax-rate-weighted average daily attendance shall be calculated
25 for each eligible district in proportion to its operating levy
26 for school purposes for the current year divided by the
27 performance levy with that result multiplied by the district's
28 average daily attendance in the school year preceding the payment

1 year. The total appropriation pursuant to this subdivision shall
2 then be divided by the sum of the tax-rate-weighted average daily
3 attendance of the eligible districts, and the resulting amount
4 per tax-rate-weighted average daily attendance shall be
5 multiplied by each eligible district's tax-rate-weighted average
6 daily attendance to determine the amount to be paid to each
7 eligible district.

8 2. The payment under this section shall not be transferred
9 to the capital projects fund.

10 3. Except as provided in subsection 2 of this section,
11 districts receiving payments under this section may use the
12 moneys for, including but not limited to, the following:

- 13 (1) Distance learning;
- 14 (2) Extraordinary transportation costs;
- 15 (3) Rural teacher recruitment; and
- 16 (4) Student learning opportunities not available within the
17 district.

18 164.151. 1. The questions on bond issues in all districts
19 shall be submitted in substantially the following form:

20 Shall the board of education
21 borrow money in the amount of dollars for the purpose
22 of and issue bonds for the payment
23 thereof resulting in an estimated increase to the debt service
24 property tax levy of (amount of estimated increase) per
25 one hundred dollars of assessed valuation? If this proposition
26 is approved, the adjusted debt service levy of the school
27 district is estimated to increase from (amount of
28 current school district levy) to (estimated

1 adjusted debt service levy) per one hundred dollars assessed
2 valuation of real and personal property.

3 2. If the constitutionally required number of the votes
4 cast are for the loan, the board may, subject to the restrictions
5 of section 164.161, borrow money in the name of the district, to
6 the amount and for the purpose specified in the notices
7 aforesaid, and issue bonds of the district for the payment
8 thereof.

9 Section 1. The director of the department of revenue shall
10 collect a maximum fee of one half of one cent per motor vehicle
11 or driver license record for batch/bulk customer requests that
12 meet the criteria enumerated in the Drivers Privacy and
13 Protection Act.

14 [138.395. The state tax commission shall notify
15 each school district of the equivalent sales ratio for
16 the previous year adopted for determining the equalized
17 assessed valuation of the property and the equalized
18 operating levy of the school district for distributions
19 of school foundation formula funds at least thirty days
20 prior to the certification of such ratio to the
21 department of elementary and secondary education, and
22 shall provide the school district an opportunity for a
23 meeting with the commission, or a duly authorized agent
24 thereof, on such ratio prior to such certification.
25 Prior to January 1, 1997, in certifying said ratios to
26 the department of elementary and secondary education,
27 the commission shall certify all ratios at thirty-three
28 and one-third percent. On and after January 1, 1997,
29 in certifying such ratios to the department of
30 elementary and secondary education, the commission
31 shall certify all ratios higher than thirty-one and
32 two-thirds percent at thirty-three and one-third
33 percent. On and after January 1, 1998, if the state
34 tax commission, after performing the computation of
35 equivalent sales ratio for the county and recomputing
36 such computation to ensure accuracy, finds that such
37 equivalent sales ratio for the county is less than or
38 equal to thirty-one and two-thirds percent, the state
39 tax commission shall reduce the county's reimbursement
40 by fifteen percent the following year if it is not

1 corrected by subsequent action of the state tax
2 commission.]

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12 Michael Gibbons

Michael Sutherland