

HB 2047 -- PROPERTY ASSESSMENTS

SPONSOR: Sommer

This bill requires any assessor to prove that their valuation does not exceed the true market value of an assessed property at an appeal to a board of equalization or at an appeal to the state tax commission.

This bill also requires any assessor to establish the manner in which a physical inspection was performed and assessors will have the burden to prove that the physical inspection was performed in accordance with Section 137.115, RSMo., when any parcel of residential real property's assessed valuation is increased by more than 15% and the assessed valuation is appealed to a board of equalization.

Currently, this only applies to specified counties.