

SECOND REGULAR SESSION

# HOUSE BILL NO. 1111

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WOOD.

Pre-filed December 13, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3065L.011

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### AN ACT

To repeal sections 138.010 and 138.135, RSMo, and to enact in lieu thereof two new sections relating to county boards of equalization.

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

Section A. Sections 138.010 and 138.135, RSMo, are repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 138.010 and 138.135, to read as follows:

138.010. 1. Except as otherwise provided by law, in every county in this state there shall  
2 be a county board of equalization consisting of the commissioners of the county commission,  
3 [the county assessor,] the county surveyor, and the county clerk who shall be secretary of the  
4 board without a vote. The county commissioners shall also [have the option to] appoint two  
5 additional members to the board who shall be citizens of the county, but not officers of the  
6 county.

7 2. Except as provided in subsection 3 of this section, this board shall meet at the office  
8 of the county clerk on the second Monday of July of each year.

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

138.135. 1. Notwithstanding [the provisions of section 138.010, or] any other provision  
2 of law to the contrary, the county assessor of any county of the first classification with a

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

3 population of at least nine hundred thousand inhabitants shall not be a member of the county  
4 board of equalization.

5         2. In any county of the first classification with a population of at least nine hundred  
6 thousand inhabitants, where an order of the board of equalization or the state tax commission,  
7 including a settlement order, relating to the assessment of property, the assessment shall remain  
8 the same for the subsequent even-numbered year unless there has been new construction or  
9 property improvements between January first of the odd-numbered year and January first of the  
10 following even-numbered year.

11         3. In any county of the first classification with a population of at least nine hundred  
12 thousand inhabitants, where a hearing is conducted by the board of equalization pursuant to this  
13 chapter, if the property owner requests that he be heard by a majority of the board of  
14 equalization, and a majority of the board of equalization is not in attendance for any reason, the  
15 position of the property owner shall prevail without further action.

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