

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 616

94TH GENERAL ASSEMBLY

1433L.03T

2007

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.

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Section A. Sections 138.010 and 138.135, RSMo, are repealed and two new sections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, the
3 county assessor **as a nonvoting member**, the county surveyor, and the county clerk who shall
4 be secretary of the board without a vote. The county commissioners shall also [have the option
5 to] appoint two additional members to the board who shall be citizens of the county, but not
6 officers of the county **and, for such additional members appointed after August 28, 2007,**
7 **not related to any member of the county board of equalization within the third degree of**
8 **consanguinity, who shall have some level of experience as determined by the county**
9 **commission as a real estate broker, real estate appraiser, home builder, property**
10 **developer, lending officer, or investor in real estate before such member's appointment to**
11 **the board. The assessor or a member of the assessor's staff shall be present at all board**
12 **of equalization hearings, and shall have the right to present evidence pertaining to any**
13 **assessment matter before the board.**

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

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.

16 3. Upon a finding by the board that it is necessary in order to fairly hear all cases arising
17 from a general reassessment, the board may begin meeting after May thirty-first in any applicable
18 year to timely consider any appeal or complaint resulting from an evaluation made during a
19 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
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] **when there is** an order of the board of equalization or the state tax
7 commission, including a settlement order, relating to the assessment of property, the assessment
8 shall remain the same for the subsequent even-numbered year unless there has been new
9 construction or property improvements between January first of the odd-numbered year and
10 January first of the 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] **when** a hearing is conducted by the board of equalization pursuant
13 to this chapter, if the property owner requests [that he] **to** 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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