

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILLS NOS. 1321 & 1695
94TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, May 5, 2008, with recommendation that the Senate Committee Substitute do pass.

3243S.07C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 52.240, 52.361, 52.370, 55.140, 55.190, 67.110, 135.025, 135.030, 137.016, 137.055, 137.073, 137.082, 137.092, 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, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.730, 163.044, 164.151, and 165.071, RSMo, and to enact in lieu thereof fifty-two new sections relating to property taxation, with penalty provisions and an effective date for certain sections.

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

Section A. Sections 52.240, 52.361, 52.370, 55.140, 55.190, 67.110, 135.025, 135.030, 137.016, 137.055, 137.073, 137.082, 137.092, 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, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.730, 163.044, 164.151, and 165.071, RSMo, are repealed and fifty-two new sections enacted in lieu thereof, to be known as sections 52.240, 52.361, 52.370, 55.140, 55.190, 67.110, 135.025, 135.030, 137.016, 137.055, 137.073, 137.082, 137.092, 137.180, 137.243, 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, 138.400, 138.430, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160, 140.730, 163.044, 164.151,

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

14 and 165.071, to read as follows:

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

10 2. Any taxpayer claiming that the county made an error or
11 omission in determining taxes owed may submit a written request for
12 a refund of penalties, interest, or taxes to the county commission or
13 governing body of the county. If the county commission or governing
14 body of the county approves the refund, then such penalties, interest,
15 or taxes shall be refunded as provided in subsection 5 of section
16 139.031, RSMo. The county commission shall approve or disapprove the
17 taxpayer's written request within thirty days of receiving said
18 request. The county collector shall refund penalties, interest, and taxes
19 if the county made an error or omission in determining taxes owed by
20 the taxpayer.

21 3. Nothing in this section shall relieve a taxpayer from paying
22 taxes owed by December thirty-first and paying penalties and interest
23 owed for failing to pay all taxes by December thirty-first.

52.361. It shall be the duty of the county collector in all counties of the
2 first class not having a charter form of government and in class two counties to
3 prepare and keep in [his] **the collector's office, electronically or otherwise,**
4 back tax books which shall contain and list all delinquent taxes on real and
5 personal property levied and assessed in the county which remain due and unpaid
6 after the first day of January of each year. Such back tax books shall replace and
7 be in lieu of all "delinquent lists" and other back tax books heretofore prepared
8 by the collector or other county officer.

52.370. All money disbursed by the county collector in counties of the first
2 class not having a charter form of government and in counties of the second class
3 by virtue of [his] **the collector's office** shall be paid by **electronic transfer of**
4 **funds from the collector's account into the accounts of the appropriate**

5 **taxing authorities or by** check signed by the collector and countersigned by the
6 auditor of the county. **All disbursements shall be documented by the**
7 **collector and certified by the auditor.**

55.140. The county auditor of each county of the first class not having a
2 charter form of government and of each county of the second class shall
3 **[countersign] have access to all records, collections, and settlements for**
4 all licenses issued by the county and shall **[keep a record of the number, date of**
5 **issue,] receive a monthly listing from each office issuing the licenses**
6 **stating** the name of the party or parties to whom issued[, the occupation, the
7 expiration thereof,] and amount of money paid [therefor, and to whom paid].

55.190. The county collector of revenue of each county of the first class not
2 having a charter form of government and of each county of the second class shall
3 **[make] provide, electronically or otherwise,** a daily report to the auditor of
4 receipts [and balance in his hands, and where deposited], and shall deliver to the
5 auditor each day a deposit slip showing the day's deposit. The collector shall,
6 upon receiving taxes, give [duplicate] **a numbered tax [receipts, which] receipt**
7 **to** the taxpayer [shall take to the auditor to be countersigned by him, one of
8 which the auditor shall retain, and charge the amount thereof to the
9 collector]. The collector shall also **[make] provide, electronically or**
10 **otherwise,** a daily report to the auditor of all other sums of money collected by
11 **[him] the collector** from any source whatsoever, and in such report shall state
12 **[from whom collected, and] on what account[, which sums shall be charged by the**
13 **auditor to the collector] collected.** The collector shall[, upon turning] **turn**
14 money over to the county treasurer[, take duplicate receipts therefor and file
15 same immediately with the county auditor] **under section 139.210, RSMo.**

67.110. 1. Each political subdivision in the state, except counties **and**
2 **any political subdivision located at least partially within any county**
3 **with a charter form of government or any political subdivision located**
4 **at least partially within any city not within a county,** shall fix its ad
5 valorem property tax rates as provided in this section not later than September
6 first for entry in the tax books. **Each political subdivision located, at least**
7 **partially, within a county with a charter form of government or within**
8 **a city not within a county shall fix its ad valorem property tax rates as**
9 **provided in this section not later than October first for entry in the tax**
10 **books.** Before the governing body of each political subdivision of the state,
11 except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its

12 budget officer shall present to its governing body the following information for
13 each tax rate to be levied: the assessed valuation by category of real, personal
14 and other tangible property in the political subdivision as entered in the tax book
15 for the fiscal year for which the tax is to be levied, as provided by subsection 3 of
16 section 137.245, RSMo, the assessed valuation by category of real, personal and
17 other tangible property in the political subdivisions for the preceding taxable
18 year, the amount of revenue required to be provided from the property tax as set
19 forth in the annual budget adopted as provided by this chapter, and the tax rate
20 proposed to be set. Should any political subdivision whose taxes are collected by
21 the county collector of revenue fail to fix its ad valorem property tax rate by
22 September first, then no tax rate other than the rate, if any, necessary to pay the
23 interest and principal on any outstanding bonds shall be certified for that year.

24 2. The governing body shall hold at least one public hearing on the
25 proposed rates of taxes at which citizens [may] **shall** be heard prior to their
26 approval. The governing body shall determine the time and place for such
27 hearing. A notice stating the hour, date and place of the hearing shall be
28 published in at least one newspaper qualified under the laws of the state of
29 Missouri of general circulation in the county within which all or the largest
30 portion of the political subdivision is situated, or such notice shall be posted in
31 at least three public places within the political subdivision; except that, in any
32 county of the first class having a charter form of government, such notice may be
33 published in a newspaper of general circulation within the political subdivision
34 even though such newspaper is not qualified under the laws of Missouri for other
35 legal notices. Such notice shall be published or posted at least seven days prior
36 to the date of the hearing. The notice shall include the assessed valuation by
37 category of real, personal and other tangible property in the political subdivision
38 for the fiscal year for which the tax is to be levied as provided by subsection 3 of
39 section 137.245, RSMo, the assessed valuation by category of real, personal and
40 other tangible property in the political subdivision for the preceding taxable year,
41 for each rate to be levied the amount of revenue required to be provided from the
42 property tax as set forth in the annual budget adopted as provided by this
43 chapter, and the tax rates proposed to be set for the various purposes of
44 taxation. The tax rates shall be calculated to produce substantially the same
45 revenues as required in the annual budget adopted as provided in this
46 chapter. Following the hearing the governing body of each political subdivision
47 shall fix the rates of taxes, the same to be entered in the tax book. Failure of any

48 taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit
49 of any other legal remedy otherwise available to the taxpayer. Nothing in this
50 section absolves political subdivisions of responsibilities under section 137.073,
51 RSMo, nor to adjust tax rates in event changes in assessed valuation occur that
52 would alter the tax rate calculations.

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

59 4. In addition to the information required under subsections 1 and 2 of
60 this section, each political subdivision shall also include the increase in tax
61 revenue due to an increase in assessed value as a result of new construction and
62 improvement and the increase, both in dollar value and percentage, in tax
63 revenue as a result of reassessment if the proposed tax rate is adopted.

135.025. The property taxes accrued and rent constituting property taxes
2 accrued on each return shall be totaled. This total, up to seven hundred fifty
3 dollars **in rent constituting property taxes actually paid or eleven**
4 **hundred dollars in actual property tax paid**, shall be used in determining
5 the property tax credit. The director of revenue shall prescribe regulations
6 providing for allocations where part of a claimant's homestead is rented to
7 another or used for nondwelling purposes or where a homestead is owned or
8 rented or used as a dwelling for part of a year.

135.030. 1. As used in this section:

2 (1) The term "maximum upper limit" shall, for each calendar year after
3 December 31, 1997, but before calendar year 2008, be the sum of twenty-five
4 thousand dollars. For [the] **all** calendar [year] **years** beginning on **or after**
5 January 1, 2008, the maximum upper limit shall be the sum of twenty-seven
6 thousand five hundred dollars;

7 (2) The term "minimum base" shall, for each calendar year after December
8 31, 1997, but before calendar year 2008, be the sum of thirteen thousand
9 dollars. For [the] **all** calendar [year] **years** beginning **on or after** January 1,
10 2008, the minimum base shall be the sum of fourteen thousand three hundred
11 dollars.

12 2. If the income on a return is equal to or less than the maximum upper

13 limit for the calendar year for which the return is filed, the property tax credit
 14 shall be determined from a table of credits based upon the amount by which the
 15 total property tax described in section 135.025 exceeds the percent of income in
 16 the following list:

17 If the income on the return is:	The percent is:
18 Not over the minimum base	0 percent with credit not to
19	exceed \$11,000 in actual property tax
20	or rent equivalent paid up to \$750
21 Over the minimum base but	1/16 percent accumulative
22 not over the maximum upper	per \$300 from 0 percent
23 limit	to 4 percent.

24 The director of revenue shall prescribe a table based upon the preceding
 25 sentences. The property tax shall be in increments of twenty-five dollars and the
 26 income in increments of three hundred dollars. The credit shall be the amount
 27 rounded to the nearest whole dollar computed on the basis of the property tax
 28 and income at the midpoints of each increment. As used in this subsection, the
 29 term "accumulative" means an increase by continuous or repeated application of
 30 the percent to the income increment at each three hundred dollar level.

31 3. Notwithstanding subsection 4 of section 32.057, RSMo, the department
 32 of revenue or any duly authorized employee or agent shall determine whether any
 33 taxpayer filing a report or return with the department of revenue who has not
 34 applied for the credit allowed pursuant to section 135.020 may qualify for the
 35 credit, and shall notify any qualified claimant of the claimant's potential
 36 eligibility, where the department determines such potential eligibility exists.

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

3 (1) "Residential property", all real property improved by a structure which
 4 is used or intended to be used for residential living by human occupants, vacant
 5 land in connection with an airport, land used as a golf course, and manufactured
 6 home parks, but residential property shall not include other similar facilities used
 7 primarily for transient housing. For the purposes of this section, "transient
 8 housing" means all rooms available for rent or lease for which the receipts from
 9 the rent or lease of such rooms are subject to state sales tax pursuant to section
 10 144.020.1(6), RSMo;

11 (2) "Agricultural and horticultural property", all real property used for
 12 agricultural purposes and devoted primarily to the raising and harvesting of

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

27 (3) "Utility, industrial, commercial, railroad and other real property", all
28 real property used directly or indirectly, for any commercial, mining, industrial,
29 manufacturing, trade, professional, business, or similar purpose, including all
30 property centrally assessed by the state tax commission but shall not include
31 floating docks, portions of which are separately owned and the remainder of
32 which is designated for common ownership and in which no one person or
33 business entity owns more than five individual units. All other real property not
34 included in the property listed in subclasses (1) and (2) of section 4(b) of article
35 X of the Missouri Constitution, as such property is defined in this section, shall
36 be deemed to be included in the term "utility, industrial, commercial, railroad and
37 other real property".

38 2. Pursuant to article X of the state constitution, any taxing district may
39 adjust its operating levy to recoup any loss of property tax revenue, except
40 revenues from the surtax imposed pursuant to article X, section 6.2 of the
41 constitution, as the result of changing the classification of structures intended to
42 be used for residential living by human occupants which contain five or more
43 dwelling units if such adjustment of the levy does not exceed the highest tax rate
44 in effect subsequent to the 1980 tax year. For purposes of this section, loss in
45 revenue shall include the difference between the revenue that would have been
46 collected on such property under its classification prior to enactment of this
47 section and the amount to be collected under its classification under this
48 section. The county assessor of each county or city not within a county shall

49 provide information to each taxing district within its boundaries regarding the
50 difference in assessed valuation of such property as the result of such change in
51 classification.

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

56 4. Where real property is used or held for use for more than one purpose
57 and such uses result in different classifications, the county assessor shall allocate
58 to each classification the percentage of the true value in money of the property
59 devoted to each use; except that, where agricultural and horticultural property,
60 as defined in this section, also contains a dwelling unit or units, the farm
61 dwelling, appurtenant residential-related structures and up to five acres
62 immediately surrounding such farm dwelling shall be residential property, as
63 defined in this section.

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

- 70 (1) Immediate prior use, if any, of such property;
71 (2) Location of such property;
72 (3) Zoning classification of such property; except that, such zoning
73 classification shall not be considered conclusive if, upon consideration of all
74 factors, it is determined that such zoning classification does not reflect the
75 immediate most suitable economic use of the property;
76 (4) Other legal restrictions on the use of such property;
77 (5) Availability of water, electricity, gas, sewers, street lighting, and other
78 public services for such property;
79 (6) Size of such property;
80 (7) Access of such property to public thoroughfares; and
81 (8) Any other factors relevant to a determination of the immediate most
82 suitable economic use of such property.

83 6. All lands classified as forest croplands shall not, for taxation purposes,
84 be classified as subclass (1), subclass (2), or subclass (3) real property, as such

85 classes are prescribed in section 4(b) of article X of the Missouri Constitution and
86 defined in this section, but shall be taxed in accordance with the laws enacted to
87 implement section 7 of article X of the Missouri Constitution.

137.055. 1. After the assessor's book of each county, except in [the] **any**
2 city [of St. Louis] **not within a county or any county with a charter form**
3 **of government**, shall be corrected and adjusted according to law, but not later
4 than September twentieth, of each year, the county governing body shall
5 ascertain the sum necessary to be raised for county purposes, and fix the rate of
6 taxes on the several subjects of taxation so as to raise the required sum, and the
7 same to be entered in the proper columns in the tax book. **Any city not within**
8 **a county and any county with a charter form of government shall set**
9 **the tax rate by October first of each year.**

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

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

2 (1) "General reassessment", changes in value, entered in the assessor's
3 books, of a substantial portion of the parcels of real property within a county

4 resulting wholly or partly from reappraisal of value or other actions of the
5 assessor or county equalization body or ordered by the state tax commission or
6 any court;

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

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

21 (4) "Tax revenue", when referring to the previous year, means the actual
22 receipts from ad valorem levies on all classes of property, including state-assessed
23 property, in the immediately preceding fiscal year of the political subdivision,
24 plus an allowance for taxes billed but not collected in the fiscal year and plus an
25 additional allowance for the revenue which would have been collected from
26 property which was annexed by such political subdivision but which was not
27 previously used in determining tax revenue pursuant to this section. The term
28 "tax revenue" shall not include any receipts from ad valorem levies on any
29 property of a railroad corporation or a public utility, as these terms are defined
30 in section 386.020, RSMo, which were assessed by the assessor of a county or city
31 in the previous year but are assessed by the state tax commission in the current
32 year. All school districts and those counties levying sales taxes pursuant to
33 chapter 67, RSMo, shall include in the calculation of tax revenue an amount
34 equivalent to that by which they reduced property tax levies as a result of sales
35 tax pursuant to section 67.505, RSMo, and section 164.013, RSMo, or as excess
36 home dock city or county fees as provided in subsection 4 of section 313.820,
37 RSMo, in the immediately preceding fiscal year but not including any amount
38 calculated to adjust for prior years. For purposes of political subdivisions which
39 were authorized to levy a tax in the prior year but which did not levy such tax or

40 levied a reduced rate, the term "tax revenue", as used in relation to the revision
41 of tax levies mandated by law, shall mean the revenues equal to the amount that
42 would have been available if the voluntary rate reduction had not been made.

43 2. Whenever changes in assessed valuation are entered in the assessor's
44 books for any personal property, in the aggregate, or for any subclass of real
45 property as such subclasses are established in section 4(b) of article X of the
46 Missouri Constitution and defined in section 137.016, the county clerk in all
47 counties and the assessor of St. Louis City shall notify each political subdivision
48 wholly or partially within the county or St. Louis City of the change in valuation
49 of each subclass of real property, individually, and personal property, in the
50 aggregate, exclusive of new construction and improvements. All political
51 subdivisions shall immediately revise the applicable rates of levy for each purpose
52 for each subclass of real property, individually, and personal property, in the
53 aggregate, for which taxes are levied to the extent necessary to produce from all
54 taxable property, exclusive of new construction and improvements, substantially
55 the same amount of tax revenue as was produced in the previous year for each
56 subclass of real property, individually, and personal property, in the aggregate,
57 except that the rate may not exceed [the greater of the rate in effect in the 1984
58 tax year or] the most recent voter-approved rate. Such tax revenue shall not
59 include any receipts from ad valorem levies on any real property which was
60 assessed by the assessor of a county or city in such previous year but is assessed
61 by the assessor of a county or city in the current year in a different subclass of
62 real property. Where the taxing authority is a school district for the purposes of
63 revising the applicable rates of levy for each subclass of real property, the tax
64 revenues from state-assessed railroad and utility property shall be apportioned
65 and attributed to each subclass of real property based on the percentage of the
66 total assessed valuation of the county that each subclass of real property
67 represents in the current taxable year. As provided in section 22 of article X of
68 the constitution, a political subdivision may also revise each levy to allow for
69 inflationary assessment growth occurring within the political subdivision. The
70 inflationary growth factor for any such subclass of real property or personal
71 property shall be limited to the actual assessment growth in such subclass or
72 class, exclusive of new construction and improvements, and exclusive of the
73 assessed value on any real property which was assessed by the assessor of a
74 county or city in the current year in a different subclass of real property, but not
75 to exceed the consumer price index or five percent, whichever is lower. Should

76 the tax revenue of a political subdivision from the various tax rates determined
77 in this subsection be different than the tax revenue that would have been
78 determined from a single tax rate as calculated pursuant to the method of
79 calculation in this subsection prior to January 1, 2003, then the political
80 subdivision shall revise the tax rates of those subclasses of real property,
81 individually, and/or personal property, in the aggregate, in which there is a tax
82 rate reduction, pursuant to the provisions of this subsection. Such revision shall
83 yield an amount equal to such difference and shall be apportioned among such
84 subclasses of real property, individually, and/or personal property, in the
85 aggregate, based on the relative assessed valuation of the class or subclasses of
86 property experiencing a tax rate reduction. Such revision in the tax rates of each
87 class or subclass shall be made by computing the percentage of current year
88 adjusted assessed valuation of each class or subclass with a tax rate reduction to
89 the total current year adjusted assessed valuation of the class or subclasses with
90 a tax rate reduction, multiplying the resulting percentages by the revenue
91 difference between the single rate calculation and the calculations pursuant to
92 this subsection and dividing by the respective adjusted current year assessed
93 valuation of each class or subclass to determine the adjustment to the rate to be
94 levied upon each class or subclass of property. The adjustment computed herein
95 shall be multiplied by one hundred, rounded to four decimals in the manner
96 provided in this subsection, and added to the initial rate computed for each class
97 or subclass of property. Notwithstanding any provision of this subsection to the
98 contrary, no revision to the rate of levy for personal property shall cause such
99 levy to increase over the levy for personal property from the prior year.

100 3. (1) Where the taxing authority is a school district, it shall be required
101 to revise the rates of levy to the extent necessary to produce from all taxable
102 property, including state-assessed railroad and utility property, which shall be
103 separately estimated in addition to other data required in complying with section
104 164.011, RSMo, substantially the amount of tax revenue permitted in this section.
105 In the year following tax rate reduction, the tax rate ceiling may be adjusted to
106 offset such district's reduction in the apportionment of state school moneys due
107 to its reduced tax rate. However, in the event any school district, in calculating
108 a tax rate ceiling pursuant to this section, requiring the estimating of effects of
109 state-assessed railroad and utility valuation or loss of state aid, discovers that the
110 estimates used result in receipt of excess revenues, which would have required
111 a lower rate if the actual information had been known, the school district shall

112 reduce the tax rate ceiling in the following year to compensate for the excess
113 receipts, and the recalculated rate shall become the tax rate ceiling for purposes
114 of this section.

115 (2) For any political subdivision which experiences a reduction in the
116 amount of assessed valuation relating to a prior year, due to decisions of the state
117 tax commission or a court pursuant to sections 138.430 to 138.433, RSMo, or due
118 to clerical errors or corrections in the calculation or recordation of any assessed
119 valuation:

120 (a) Such political subdivision may revise the tax rate ceiling for each
121 purpose it levies taxes to compensate for the reduction in assessed value
122 occurring after the political subdivision calculated the tax rate ceiling for the
123 particular subclass of real property or for personal property, in the aggregate, in
124 [the] a prior year. Such revision by the political subdivision shall be made at the
125 time of the next calculation of the tax rate for the particular subclass of real
126 property or for personal property, in the aggregate, after the reduction in
127 assessed valuation has been determined and shall be calculated in a manner that
128 results in the revised tax rate ceiling being the same as it would have been had
129 the corrected or finalized assessment been available at the time of the prior
130 calculation;

131 (b) In addition, for up to three years following the determination of the
132 reduction in assessed valuation as a result of circumstances defined in this
133 subdivision, such political subdivision may levy a tax rate for each purpose it
134 levies taxes above the revised tax rate ceiling provided in paragraph (a) of this
135 subdivision to recoup any revenues it was entitled to receive [for the three-year
136 period preceding such determination] **had the corrected or finalized**
137 **assessment been available at the time of the prior calculation.**

138 4. (1) In order to implement the provisions of this section and section 22
139 of article X of the Constitution of Missouri, the term "improvements" shall apply
140 to both real and personal property. In order to determine the value of new
141 construction and improvements, each county assessor shall maintain a record of
142 real property valuations in such a manner as to identify each year the increase
143 in valuation for each political subdivision in the county as a result of new
144 construction and improvements. The value of new construction and
145 improvements shall include the additional assessed value of all improvements or
146 additions to real property which were begun after and were not part of the prior
147 year's assessment, except that the additional assessed value of all improvements

148 or additions to real property which had been totally or partially exempt from ad
149 valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to
150 135.255, RSMo, and section 353.110, RSMo, shall be included in the value of new
151 construction and improvements when the property becomes totally or partially
152 subject to assessment and payment of all ad valorem taxes. The aggregate
153 increase in valuation of personal property for the current year over that of the
154 previous year is the equivalent of the new construction and improvements factor
155 for personal property. Notwithstanding any opt-out implemented pursuant to
156 subsection 15 of section 137.115, the assessor shall certify the amount of new
157 construction and improvements and the amount of assessed value on any real
158 property which was assessed by the assessor of a county or city in such previous
159 year but is assessed by the assessor of a county or city in the current year in a
160 different subclass of real property separately for each of the three subclasses of
161 real property for each political subdivision to the county clerk in order that
162 political subdivisions shall have this information for the purpose of calculating
163 tax rates pursuant to this section and section 22, article X, Constitution of
164 Missouri. In addition, the state tax commission shall certify each year to each
165 county clerk the increase in the general price level as measured by the Consumer
166 Price Index for All Urban Consumers for the United States, or its successor
167 publications, as defined and officially reported by the United States Department
168 of Labor, or its successor agency. The state tax commission shall certify the
169 increase in such index on the latest twelve-month basis available on [June]
170 **February** first of each year over the immediately preceding prior twelve-month
171 period in order that political subdivisions shall have this information available
172 in setting their tax rates according to law and section 22 of article X of the
173 Constitution of Missouri. For purposes of implementing the provisions of this
174 section and section 22 of article X of the Missouri Constitution, the term
175 "property" means all taxable property, including state-assessed property.

176 (2) Each political subdivision required to revise rates of levy pursuant to
177 this section or section 22 of article X of the Constitution of Missouri shall
178 calculate each tax rate it is authorized to levy and, in establishing each tax rate,
179 shall consider each provision for tax rate revision provided in this section and
180 section 22 of article X of the Constitution of Missouri, separately and without
181 regard to annual tax rate reductions provided in section 67.505, RSMo, and
182 section 164.013, RSMo. Each political subdivision shall set each tax rate it is
183 authorized to levy using the calculation that produces the lowest tax rate ceiling.

184 It is further the intent of the general assembly, pursuant to the authority of
185 section 10(c) of article X of the Constitution of Missouri, that the provisions of
186 such section be applicable to tax rate revisions mandated pursuant to section 22
187 of article X of the Constitution of Missouri as to reestablishing tax rates as
188 revised in subsequent years, enforcement provisions, and other provisions not in
189 conflict with section 22 of article X of the Constitution of Missouri. Annual tax
190 rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo,
191 shall be applied to the tax rate as established pursuant to this section and section
192 22 of article X of the Constitution of Missouri, unless otherwise provided by law.

193 5. (1) In all political subdivisions, the tax rate ceiling established
194 pursuant to this section shall not be increased unless approved by a vote of the
195 people. Approval of the higher tax rate shall be by at least a majority of votes
196 cast. When a proposed higher tax rate requires approval by more than a simple
197 majority pursuant to any provision of law or the constitution, the tax rate
198 increase must receive approval by at least the majority required.

199 (2) When voters approve an increase in the tax rate, the amount of the
200 increase shall be added to the tax rate ceiling as calculated pursuant to this
201 section to the extent the total rate does not exceed any maximum rate prescribed
202 by law. If a ballot question presents a stated tax rate for approval rather than
203 describing the amount of increase in the question, the stated tax rate approved
204 shall be **adjusted as provided in this section and, so adjusted, shall be**
205 the current tax rate ceiling. The increased tax rate ceiling as approved **shall be**
206 **adjusted such that when applied to the current total assessed valuation,**
207 **excluding new construction and improvements since the date of the**
208 **election approving such increase, of the political subdivision the**
209 **revenue derived from the adjusted tax rate ceiling is equal to the sum**
210 **of: the amount of revenue which would have been derived by applying**
211 **the voter approved increased tax rate ceiling to total assessed**
212 **valuation of the political subdivision, as most recently certified by the**
213 **city or county clerk on or before the date of the election in which such**
214 **increase is approved, increased by the percentage increase in the**
215 **consumer price index, as provided by law. Such adjusted tax rate**
216 **ceiling** may be applied to the total assessed valuation of the political subdivision
217 at the setting of the next tax rate. **If a ballot question presents a phased-in**
218 **tax rate increase, upon voter approval, each tax rate increase shall be**
219 **adjusted in the manner prescribed in this section to yield the sum of:**

220 the amount of revenue that would be derived by applying such voter
221 approved increased rate to the total assessed valuation, as most
222 recently certified by the city or county clerk on or before the date of
223 the election in which such increase was approved, increased by the
224 percentage increase in the consumer price index, as provided by law,
225 from the date of the election to the time of such increase.

226 (3) The governing body of any political subdivision may levy a tax rate
227 lower than its tax rate ceiling and may, in a non-reassessment year, increase
228 that lowered tax rate to a level not exceeding the tax rate ceiling without voter
229 approval in the manner provided under subdivision (4) of this
230 subsection. Nothing in this section shall be construed as prohibiting a
231 political subdivision from voluntarily levying a tax rate lower than that
232 which is required under the provisions of this section or from seeking
233 voter approval of a reduction to such political subdivision's tax rate
234 ceiling.

235 (4) In a year of general reassessment, a governing body whose
236 tax rate is lower than its tax rate ceiling shall revise its tax rate
237 pursuant to the provisions of subsection 4 of this section as if its tax
238 rate was at the tax rate ceiling. In a year following general
239 reassessment, if such governing body intends to increase its tax rate,
240 the governing body shall conduct a public hearing, and in a public
241 meeting it shall adopt an ordinance, resolution, or policy statement
242 justifying its action prior to setting and certifying its tax rate. The
243 provisions of this subdivision shall not apply to any political
244 subdivision which levies a tax rate lower than its tax rate ceiling solely
245 due to a reduction required by law resulting from sales tax
246 collections. The provisions of this subdivision shall not apply to any
247 political subdivision which has received voter approval for an increase
248 to its tax rate ceiling subsequent to setting its most recent tax rate.

249 6. (1) For the purposes of calculating state aid for public schools pursuant
250 to section 163.031, RSMo, each taxing authority which is a school district shall
251 determine its proposed tax rate as a blended rate of the classes or subclasses of
252 property. Such blended rate shall be calculated by first determining the total tax
253 revenue of the property within the jurisdiction of the taxing authority, which
254 amount shall be equal to the sum of the products of multiplying the assessed
255 valuation of each class and subclass of property by the corresponding tax rate for
256 such class or subclass, then dividing the total tax revenue by the total assessed

257 valuation of the same jurisdiction, and then multiplying the resulting quotient
258 by a factor of one hundred. Where the taxing authority is a school district, such
259 blended rate shall also be used by such school district for calculating revenue
260 from state-assessed railroad and utility property as defined in chapter 151, RSMo,
261 and for apportioning the tax rate by purpose.

262 (2) Each taxing authority proposing to levy a tax rate in any year shall
263 notify the clerk of the county commission in the county or counties where the tax
264 rate applies of its tax rate ceiling and its proposed tax rate. Each taxing
265 authority shall express its proposed tax rate in a fraction equal to the nearest
266 one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then
267 one/one-hundredth of a cent. If a taxing authority shall round to
268 one/one-hundredth of a cent, it shall round up a fraction greater than or equal to
269 five/one-thousandth of one cent to the next higher one/one-hundredth of a cent;
270 if a taxing authority shall round to one-tenth of a cent, it shall round up a
271 fraction greater than or equal to five/one-hundredths of a cent to the next higher
272 one-tenth of a cent. Any taxing authority levying a property tax rate shall
273 provide data, in such form as shall be prescribed by the state auditor by rule,
274 substantiating such tax rate complies with Missouri law. All forms for the
275 calculation of rates pursuant to this section shall be promulgated as a rule and
276 shall not be incorporated by reference. The state auditor shall promulgate rules
277 for any and all forms for the calculation of rates pursuant to this section which
278 do not currently exist in rule form or that have been incorporated by reference.
279 In addition, each taxing authority proposing to levy a tax rate for debt service
280 shall provide data, in such form as shall be prescribed by the state auditor by
281 rule, substantiating the tax rate for debt service complies with Missouri law. A
282 tax rate proposed for annual debt service requirements will be prima facie valid
283 if, after making the payment for which the tax was levied, bonds remain
284 outstanding and the debt fund reserves do not exceed the following year's
285 payments. The county clerk shall keep on file and available for public inspection
286 all such information for a period of three years. The clerk shall, within three
287 days of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling
288 and proposed tax rate and any substantiating data to the state auditor. The state
289 auditor shall, within fifteen days of the date of receipt, examine such information
290 and return to the county clerk his or her findings as to compliance of the tax rate
291 ceiling with this section and as to compliance of any proposed tax rate for debt
292 service with Missouri law. If the state auditor believes that a taxing authority's

293 proposed tax rate does not comply with Missouri law, then the state auditor's
294 findings shall include a recalculated tax rate, and the state auditor may request
295 a taxing authority to submit documentation supporting such taxing authority's
296 proposed tax rate. The county clerk shall immediately forward a copy of the
297 auditor's findings to the taxing authority and shall file a copy of the findings with
298 the information received from the taxing authority. The taxing authority shall
299 have fifteen days from the date of receipt from the county clerk of the state
300 auditor's findings and any request for supporting documentation to accept or
301 reject in writing the rate change certified by the state auditor and to submit all
302 requested information to the state auditor. A copy of the taxing authority's
303 acceptance or rejection and any information submitted to the state auditor shall
304 also be mailed to the county clerk. If a taxing authority rejects a rate change
305 certified by the state auditor and the state auditor does not receive supporting
306 information which justifies the taxing authority's original or any subsequent
307 proposed tax rate, then the state auditor shall refer the perceived violations of
308 such taxing authority to the attorney general's office and the attorney general is
309 authorized to obtain injunctive relief to prevent the taxing authority from levying
310 a violative tax rate.

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

314 8. Whenever a taxpayer has cause to believe that a taxing authority has
315 not complied with the provisions of this section, the taxpayer may make a formal
316 complaint with the prosecuting attorney of the county. Where the prosecuting
317 attorney fails to bring an action within ten days of the filing of the complaint, the
318 taxpayer may bring a civil action pursuant to this section and institute an action
319 as representative of a class of all taxpayers within a taxing authority if the class
320 is so numerous that joinder of all members is impracticable, if there are questions
321 of law or fact common to the class, if the claims or defenses of the representative
322 parties are typical of the claims or defenses of the class, and if the representative
323 parties will fairly and adequately protect the interests of the class. In any class
324 action maintained pursuant to this section, the court may direct to the members
325 of the class a notice to be published at least once each week for four consecutive
326 weeks in a newspaper of general circulation published in the county where the
327 civil action is commenced and in other counties within the jurisdiction of a taxing
328 authority. The notice shall advise each member that the court will exclude him

329 or her from the class if he or she so requests by a specified date, that the
330 judgment, whether favorable or not, will include all members who do not request
331 exclusion, and that any member who does not request exclusion may, if he or she
332 desires, enter an appearance. In any class action brought pursuant to this
333 section, the court, in addition to the relief requested, shall assess against the
334 taxing authority found to be in violation of this section the reasonable costs of
335 bringing the action, including reasonable attorney's fees, provided no attorney's
336 fees shall be awarded any attorney or association of attorneys who receive public
337 funds from any source for their services. Any action brought pursuant to this
338 section shall be set for hearing as soon as practicable after the cause is at issue.

339 9. If in any action, including a class action, the court issues an order
340 requiring a taxing authority to revise the tax rates as provided in this section or
341 enjoins a taxing authority from the collection of a tax because of its failure to
342 revise the rate of levy as provided in this section, any taxpayer paying his or her
343 taxes when an improper rate is applied has erroneously paid his or her taxes in
344 part, whether or not the taxes are paid under protest as provided in section
345 139.031, RSMo, **or otherwise contested**. The part of the taxes paid
346 erroneously is the difference in the amount produced by the original levy and the
347 amount produced by the revised levy. The township or county collector of taxes
348 or the collector of taxes in any city shall refund the amount of the tax erroneously
349 paid. The taxing authority refusing to revise the rate of levy as provided in this
350 section shall make available to the collector all funds necessary to make refunds
351 pursuant to this subsection. No taxpayer shall receive any interest on any money
352 erroneously paid by him or her pursuant to this subsection. Effective in the 1994
353 tax year, nothing in this section shall be construed to require a taxing authority
354 to refund any tax erroneously paid prior to or during the third tax year preceding
355 the current tax year.

356 10. [A taxing authority, including but not limited to a township, county
357 collector, or collector of taxes, responsible for determining and collecting the
358 amount of residential real property tax levied in its jurisdiction, shall report such
359 amount of tax collected by December thirty-first of each year such property is
360 assessed to the state tax commission. The state tax commission shall compile the
361 tax data by county or taxing jurisdiction and submit a report to the general
362 assembly no later than January thirty-first of the following year.

363 11.] Any rule or portion of a rule, as that term is defined in section
364 536.010, RSMo, that is created under the authority delegated in this section shall

365 become effective only if it complies with and is subject to all of the provisions of
366 chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and
367 chapter 536, RSMo, are nonseverable and if any of the powers vested with the
368 general assembly pursuant to chapter 536, RSMo, to review, to delay the effective
369 date, or to disapprove and annul a rule are subsequently held unconstitutional,
370 then the grant of rulemaking authority and any rule proposed or adopted after
371 August 28, 2004, shall be invalid and void.

137.082. 1. Notwithstanding the provisions of sections 137.075 and
2 137.080 to the contrary, a building or other structure classified as residential
3 property pursuant to section 137.016 newly constructed and occupied on any
4 parcel of real property shall be assessed and taxed on such assessed valuation as
5 of the first day of the month following the date of occupancy for the proportionate
6 part of the remaining year at the tax rates established for that year, in all taxing
7 jurisdictions located in the county adopting this section as provided in subsection
8 8 of this section. Newly constructed residential property which has never been
9 occupied shall not be assessed as improved real property until such occupancy or
10 the first day of January of the second year following the year in which
11 construction of the improvements was completed.

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

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

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

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

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

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

29 4. In the event that the assessment under subsections 1 and 2 of this

30 section is not completed until after the deadline for filing appeals in a given tax
31 year, the owner of the newly constructed property who is aggrieved by the
32 assessment of the property may appeal this assessment the following year to the
33 county board of equalization in accordance with chapter 138, RSMo, and may pay
34 any taxes under protest in accordance with section 139.031, RSMo; **provided**
35 **however, that such payment under protest shall not be required as a**
36 **condition of appealing to the county board of equalization.** The collector
37 shall impound such protested taxes and shall not disburse such taxes until
38 resolution of the appeal.

39 5. The increase in assessed valuation resulting from the implementation
40 of the provisions of this section shall be considered new construction and
41 improvements under the provisions of this chapter.

42 6. In counties which adopt the provisions of subsections 1 to 7 of this
43 section, an amount not to exceed ten percent of all ad valorem property tax
44 collections on newly constructed and occupied residential property allocable to
45 each taxing authority within counties of the first classification having a
46 population of nine hundred thousand or more, one-tenth of one percent of all ad
47 valorem property tax collections allocable to each taxing authority within all
48 other counties of the first classification and one-fifth of one percent of all ad
49 valorem property tax collections allocable to each taxing authority within counties
50 of the second, third and fourth classifications and any county of the first
51 classification having a population of at least eighty-two thousand inhabitants, but
52 less than eighty-two thousand one hundred inhabitants, in addition to the
53 amount prescribed by section 137.720 shall be deposited into the assessment fund
54 of the county for collection costs.

55 7. For purposes of figuring the tax due on such newly constructed
56 residential property, the assessor or the board of equalization shall place the full
57 amount of the assessed valuation on the tax book upon the first day of the month
58 following occupancy. Such assessed valuation shall be taxed for each month of
59 the year following such date at its new assessed valuation, and for each month
60 of the year preceding such date at its previous valuation. The percentage derived
61 from dividing the number of months at which the property is taxed at its new
62 valuation by twelve shall be applied to the total assessed valuation of the new
63 construction and improvements, and such product shall be included in the next
64 year's base for the purposes of figuring the next year's tax levy rollback. The
65 untaxed percentage shall be considered as new construction and improvements

66 in the following year and shall be exempt from the rollback provisions.

67 8. Subsections 1 to 7 of this section shall be effective in those counties
68 including any city not within a county in which the governing body of such county
69 elects to adopt a proposal to implement the provisions of subsections 1 to 7 of this
70 section. Such subsections shall become effective in such county on the first day
71 of January of the year following such election.

72 9. In any county which adopts the provisions of subsections 1 to 7 of this
73 section prior to the first day of June in any year pursuant to subsection 8 of this
74 section, the assessor of such county shall, upon application of the property owner,
75 remove on a pro rata basis from the tax book for the current year any residential
76 real property improvements destroyed by a natural disaster if such property is
77 unoccupied and uninhabitable due to such destruction. On or after the first day
78 of ~~[June]~~ **July**, the board of equalization shall perform such duties. Any person
79 claiming such destroyed property shall provide a list of such destroyed property
80 to the county assessor. The assessor shall have available a supply of appropriate
81 forms on which the claim shall be made. The assessor may verify all such
82 destroyed property listed to ensure that the person made a correct
83 statement. Any person who completes such a list and, with intent to defraud,
84 includes property on the list that was not destroyed by a natural disaster shall,
85 in addition to any other penalties provided by law, be assessed double the value
86 of any property fraudulently listed. The list shall be filed by the assessor, after
87 he has provided a copy of the list to the county collector and the board of
88 equalization, in the office of the county clerk who, after entering the filing
89 thereof, shall preserve and safely keep them. If the assessor, subsequent to such
90 destruction, considers such property occupied as provided in subsection 2 of this
91 section, the assessor shall consider such property new construction and
92 improvements and shall assess such property accordingly as provided in
93 subsection 1 of this section. For the purposes of this section, the term "natural
94 disaster" means any disaster due to natural causes such as tornado, fire, flood,
95 or earthquake.

96 10. Any political subdivision may recover the loss of revenue caused by
97 subsection 9 of this section by adjusting the rate of taxation, to the extent
98 previously authorized by the voters of such political subdivision, for the tax year
99 immediately following the year of such destruction in an amount not to exceed the
100 loss of revenue caused by this section.

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

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

4 (2) "Rental or leasing facility", any manufactured home park,
5 manufactured home storage facility, [marina or comparable facility providing
6 dockage or storage space,] or any hangar or similar aircraft storage facility.

7 2. For all calendar years beginning on or after January 1, 2008, every
8 owner of a rental or leasing facility shall, by January thirtieth of each year,
9 furnish the assessor of the county in which the rental or leasing facility is located
10 a list of the [personal property] **lessees** located at the rental or leasing facility
11 on January first of each year. The list shall include:

12 (1) The name of the [owner of the personal property] **lessee**;

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

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

17 3. If the owner of a rental or leasing facility fails to submit the list by
18 January thirtieth of each year, or fails to include all the information required by
19 this section on the list, the valuation of the personal property that is not listed
20 as required by this section and that is located at the rental or leasing facility
21 shall be assessed to the owner of the rental or leasing facility.

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

26	Assessed valuation	Penalty
27	\$0 to \$1,000	\$10.00
28	\$1,001 to \$2,000	\$20.00
29	\$2,001 to \$3,000	\$30.00
30	\$3,001 to \$4,000	\$40.00
31	\$4,001 to \$5,000	\$50.00
32	\$5,001 to \$6,000	\$60.00
33	\$6,001 to \$7,000	\$70.00
34	\$7,001 to \$8,000	\$80.00
35	\$8,001 to \$9,000	\$90.00
36	\$9,001 and above	\$100.00

37 5. The funds derived from the penalty collected under this section shall

38 be disbursed proportionately to any taxing entity authorized to levy a tax on such
39 personal property. No rental or leasing facility owner penalized under this
40 section shall be subject to any penalty authorized in section 137.280 or 137.345
41 for the same personal property in the same tax year].

137.180. 1. Whenever any assessor shall increase the valuation of any
2 real property he shall forthwith notify the record owner of such increase, either
3 in person, or by mail directed to the last known address; every such increase in
4 assessed valuation made by the assessor shall be subject to review by the county
5 board of equalization whereat the landowner shall be entitled to be heard, and
6 the notice to the landowner shall so state.

7 **2. Effective January 1, 2009, for all counties with a charter form**
8 **of government, whenever any assessor shall increase the valuation of**
9 **any real property, he or she shall forthwith notify the record owner on**
10 **or before June fifteenth of such increase and, in a year of general**
11 **reassessment, the county shall notify the record owner of the projected**
12 **tax liability likely to result from such an increase, either in person, or**
13 **by mail directed to the last known address; every such increase in**
14 **assessed valuation made by the assessor shall be subject to review by**
15 **the county board of equalization whereat the landowner shall be**
16 **entitled to be heard, and the notice to the landowner shall so**
17 **state. Notice of the projected tax liability from the county shall**
18 **accompany the notice of increased valuation from the assessor.**

19 **3. Effective January 1, 2011, for all counties not subject to the**
20 **provisions of subsection 2 of this section or subsection 2 of section**
21 **137.355, whenever any assessor shall increase the valuation of any real**
22 **property, he or she shall forthwith notify the record owner on or before**
23 **June fifteenth of such increase and, in a year of general reassessment,**
24 **the county shall notify the record owner of the projected tax liability**
25 **likely to result from such an increase, either in person, or by mail**
26 **directed to the last known address; every such increase in assessed**
27 **valuation made by the assessor shall be subject to review by the county**
28 **board of equalization whereat the landowner shall be entitled to be**
29 **heard, and the notice to the landowner shall so state. Notice of the**
30 **projected tax liability from the county shall accompany the notice of**
31 **increased valuation from the assessor.**

32 **4. The notice of projected tax liability, required under**
33 **subsections 2 and 3 of this section, from the county shall include:**

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

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

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

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

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

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

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

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

137.243. 1. To determine the "projected tax liability" required by
2 subsections 2 and 3 of section 137.180, subsection 2 of section 137.355,
3 and subsection 2 of section 137.490, the assessor, on or before March
4 first of each tax year, shall provide the clerk with the assessment book
5 which for this purpose shall contain the real estate values for that year,
6 the prior year's state assessed values, and the prior year's personal
7 property values. On or before March fifteenth, the clerk shall make out
8 an abstract of the assessment book showing the aggregate amounts of
9 different kinds of real, personal, and other tangible property and the
10 valuations of each for each political subdivision in the county, or in the
11 city for any city not within a county, entitled to levy ad valorem taxes
12 on property except for municipalities maintaining their own tax or
13 assessment books. The governing body of each political subdivision or
14 a person designated by the governing body shall use such information
15 to informally project a nonbinding tax levy for that year and return
16 such projected tax levy to the clerk no later than April eighth. The
17 clerk shall forward such information to the collector who shall then
18 calculate and, no later than April thirtieth, provide to the assessor the

19 projected tax liability for each real estate parcel for which the assessor
20 intends to mail a notice of increase pursuant to sections 137.180,
21 137.355, and 137.490.

22 2. Political subdivisions located at least partially within two or
23 more counties, which are subject to divergent time requirements, shall
24 comply with all requirements applicable to each such county and may
25 utilize the most recent available information to satisfy such
26 requirements.

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

33 4. Failure by a political subdivision to provide the clerk with a
34 projected tax levy in the time prescribed under this section shall result
35 in a twenty percent reduction in such political subdivision's tax rate
36 for the tax year, unless such failure is a direct result of a delinquency
37 in the provision of, or failure to provide, information required by this
38 section by the assessor or the clerk. If a political subdivision fails to
39 provide the projected tax rate as provided in this section, the clerk
40 shall notify the state auditor who shall, within seven days of receiving
41 such notice, estimate a nonbinding tax levy for such political
42 subdivision and return such to the clerk. The clerk shall notify the
43 state auditor of any applicable reduction to a political subdivision's tax
44 rate.

45 5. Any taxing district wholly within a county with a township
46 form of government may, through a request submitted by the county
47 clerk, request that the state auditor's office estimate a nonbinding
48 projected tax rate based on the information provided by the county
49 clerk. The auditor's office shall return the projected tax rate to the
50 county clerk no later than April eighth.

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

137.245. 1. The assessor[, except in St. Louis City,] shall make out and
2 return to the county governing body, on or before the [thirty-first] first day of

3 [May] **July** in every year, the assessor's book, verified by an affidavit annexed
4 thereto, in the following words:

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

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

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

137.275. Every person who thinks himself aggrieved by the assessment

2 of his property may appeal to the county board of equalization, in person, by
3 attorney or agent, or in writing. **Such appeals shall be lodged with the**
4 **county board of equalization on or before the second Monday in July.**

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

137.355. 1. If an assessor increases the valuation of any tangible personal
2 property as estimated in the itemized list furnished to the assessor, and if an
3 assessor increases the valuation of any real property, he shall forthwith notify the
4 record owner of the increase either in person or by mail directed to the last
5 known address, and if the address of the owner is unknown notice shall be given
6 by publication in two newspapers published in the county.

7 2. **Effective January 1, 2011, if an assessor increases the**
8 **valuation of any real property, the assessor, on or before June**
9 **fifteenth, shall notify the record owner of the increase and, in a year**
10 **of general reassessment, the county shall notify the record owner of the**
11 **projected tax liability likely to result from such an increase either in**
12 **person or by mail directed to the last known address, and, if the**
13 **address of the owner is unknown, notice shall be given by publication**
14 **in two newspapers published in the county. Notice of the projected tax**
15 **liability from the county shall accompany the notice of increased**
16 **valuation from the assessor.**

17 3. **The notice of projected tax liability, required under subsection**
18 **2 of this section, from the county shall include:**

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

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

23 (3) **The projected tax rate for each political subdivision levying**
24 **a tax upon the property of the record owner, and the purpose for each**

25 **levy of such political subdivisions;**

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

29 **(5) The tax rate ceiling for each levy imposed by each political**
30 **subdivision levying a tax upon the property of the record owner;**

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

33 **(7) A statement identifying any projected tax rates for political**
34 **subdivisions levying a tax upon the property of the record owner,**
35 **which were not calculated and provided by the political subdivision**
36 **levying the tax; and**

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

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

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

11 2. The clerk of the county commission shall immediately make out an
12 abstract of the assessment book, showing aggregate footings of the different
13 columns, so as to set forth the aggregate amounts of the different kinds of real
14 and tangible personal property and the valuation thereof, and forward the
15 abstract to the state tax commission.

16 3. Upon failure to make out and forward the abstract to the state tax
17 commission on or before the [tenth] **twentieth** day of [June] **July** or within the
18 additional time allowed by the county commission, the clerk shall upon conviction
19 be deemed guilty of a misdemeanor.

137.390. After the assessor's book shall be corrected and adjusted
2 according to law, but not later than September twentieth of each year, **or in the**
3 **case of any city not within a county or counties with a charter form of**
4 **government, not later than October first,** the county commission shall

5 ascertain the sum necessary to be raised for county purposes, and fix the rate of
6 taxes on the several subjects of taxation so as to raise the required sum, and the
7 same shall be entered in proper columns in the tax book.

137.490. 1. The assessor, or his deputies under his direction, shall assess
2 all the taxable real property within the city and all tangible personal property
3 taxable by the city under the laws of this state in the manner provided in sections
4 137.485 to 137.550 and as otherwise provided by law, and for that purpose the
5 assessor may divide and assign the work or any of it among them. They shall
6 commence their assessment on the first day of January in each year and complete
7 the assessment, and the deputies make their final reports thereof to the assessor,
8 on or before the first day of [April] **July** next following. The assessor shall see
9 that the assessment is made uniform and equal throughout the city. If the
10 assessor proposes to increase any assessment of real property, he shall give notice
11 of the fact to the person owning the property affected, his agent or representative,
12 by personal notice, or by mail directed to the last known address.

13 **2. Effective January 1, 2009, the assessor, or his or her deputies**
14 **under his or her direction, shall commence their assessment on the first**
15 **day of January in each year and complete the assessment, and the**
16 **deputies make their final reports thereof to the assessor, on or before**
17 **the first day of March next following. The assessor shall see that the**
18 **assessment is made uniform and equal throughout the city. If the**
19 **assessor proposes to increase any assessment of real property, the**
20 **assessor shall, on or before the fifteenth day of June, give notice of the**
21 **fact and, in a year of general reassessment, the city shall provide notice**
22 **of the projected tax liability likely to result from such an increase to**
23 **the person owning the property affected, his or her agent or**
24 **representative, by personal notice, or by mail directed to the last**
25 **known address. Notice of the projected tax liability from the city shall**
26 **accompany the notice of increased valuation from the assessor.**

27 **3. The notice of projected tax liability, required under subsection**
28 **2 of this section, from the city shall include:**

29 **(1) Record owner's name, address, and the parcel number of the**
30 **property;**

31 **(2) A list of all political subdivisions levying a tax upon the**
32 **property of the record owner;**

33 **(3) The projected tax rate for each political subdivision levying**

34 a tax upon the property of the record owner, and the purpose for each
35 levy of such political subdivisions;

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

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

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

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

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

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

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

137.720. 1. A percentage of all ad valorem property tax collections
2 allocable to each taxing authority within the county and the county shall be
3 deducted from the collections of taxes each year and shall be deposited into the
4 assessment fund of the county as required pursuant to section 137.750. The
5 percentage shall be one-half of one percent for all counties of the first and second
6 classification and cities not within a county and one percent for counties of the
7 third and fourth classification.

8 2. For counties of the first classification, counties with a charter form of

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

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

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

38 5.] **For all years beginning on or after January 1, 2010**, any
39 [increase to the portion of] property tax collections deposited into the county
40 assessment funds provided for in subsection 2 of this section shall be disallowed
41 in any year in which the state tax commission [certifies an equivalent sales ratio
42 for the county of less than or equal to thirty-one and two-thirds percent pursuant
43 to the provisions of section 138.395, RSMo] **notifies the county that state**
44 **assessment reimbursement funds have been withheld from the county**

45 **for three consecutive quarters due to noncompliance by the assessor or**
46 **county commission with the county's assessment maintenance plan.**

47 [6.] 5. The provisions of subsections 2[, 4, and 5] **and 4** of this section
48 shall expire on December 31, [2009] **2015**.

137.721. Notwithstanding the provisions of section 137.720, in all counties
2 which become counties of the first classification after September 1, [1998] **1996**,
3 one percent of all ad valorem taxes allocable to the county and each taxing
4 authority within the county shall continue to be deducted from taxes collected on
5 the first five hundred million dollars of assessed valuation, and one-half percent
6 collected on the remainder, and deposited in the assessment fund. The
7 one-percent fee shall be assigned among the political subdivisions by the assessor,
8 who shall determine the percentage of total valuation in the county divided into
9 five hundred million dollars. The collector shall retain one percent of that
10 percentage of each political subdivision's property taxes, and one-half percent of
11 the remainder, for the assessment fund.

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

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

12 3. Taxes on property of such freight line companies shall be collected at
13 the state level by the director on behalf of the counties and other local public
14 taxing entities and shall be distributed in accordance with sections 137.1021 and
15 137.1024. The director shall tax such property based upon the distributable
16 assessed valuation attributable to Missouri of each freight line company, using
17 the average tax rate for the preceding year of the railroad and street railway
18 companies certified by the commission. Such tax shall be due and payable on or
19 before December thirty-first of the year levied and, if it becomes delinquent, shall
20 be subject to a penalty equal to that specified in section 140.100, RSMo.

21 4. (1) **As used in this subsection, the following terms mean:**

22 (a) **"Eligible expenses", expenses incurred in this state to**
23 **manufacture, maintain, or improve a freight line company's qualified**
24 **rolling stock;**

25 (b) **"Qualified rolling stock", any freight, stock, refrigerator, or**
26 **other railcars subject to the tax levied under this section.**

27 (2) **For all taxable years beginning on or after January 1, 2009,**
28 **a freight line company shall be allowed a credit against the tax levied**
29 **under this section for the applicable tax year. The tax credit amount**
30 **shall be equal to the amount of eligible expenses incurred during the**
31 **calendar year immediately preceding the tax year for which the credit**
32 **under this section is claimed. The amount of the tax credit issued shall**
33 **not exceed the freight line company's liability for the tax levied under**
34 **this section for the tax year for which the credit is claimed.**

35 (3) **A freight line company may apply for the credit by submitting**
36 **to the commission an application in the form prescribed by the state**
37 **tax commission.**

38 (4) **The state shall reimburse, on an annual basis, any political**
39 **subdivision of this state for any decrease in revenue due to the**
40 **provisions of this section.**

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

15 2. Except as provided in subsection 3 of this section, this board shall meet
16 at the office of the county clerk on the [second] **third** Monday of July of each
17 year.

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

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

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

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

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

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

 138.100. 1. The following rules shall be observed by such county boards

2 of equalization:

3 (1) They shall raise the valuation of all tracts or parcels of land and all
4 tangible personal property as in their opinion have been returned below their real
5 value; but, after the board has raised the valuation of such property, notice shall
6 be given that said valuation of such property has been increased and a hearing
7 shall be granted; such notice shall be in writing and shall be directed to the
8 owner of the property or the person controlling the same, at his last address as
9 shown by the records in the assessor's office, and shall describe the property and
10 the value thereof as increased; such notice may be by personal service or by mail
11 and if the address of such person or persons is unknown, notice may be given by
12 publication in two newspapers published within the county; such notice shall be
13 served, mailed or published at least five days prior to the date on which said
14 hearing shall be held at which objections, if any, may be made against said
15 increased assessment;

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

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

31 3. The board of equalization in all counties with a charter form of
32 government shall provide the taxpayer with written findings of fact and a written
33 basis for the board's decision regarding any parcel of real property which is the
34 subject of a hearing before any board of equalization.

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

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

138.120. 1. The merchants' book and manufacturers' book prepared as
2 prescribed by law shall be returned by the assessor to the county board of
3 equalization on the ~~[third Monday in June]~~ **first day of July** of each year, which
4 said board is hereby required to meet at the office of the clerk of the county
5 commission on the ~~[third]~~ **first** Monday in ~~[June]~~ **July** of each year for the
6 purpose of equalizing the valuation of merchants' and manufacturers' statements,
7 and to that end shall have the same powers and shall proceed in the same
8 manner as provided by law, for the equalization of real and other tangible
9 personal property, so far as is consistent with the provisions of this chapter.

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

15 3. The last meeting of said board shall be held not later than the ~~[last~~
16 ~~Saturday in]~~ **thirty-first day of July** of each year, **except in any city not**
17 **within a county or any county with a charter form of government, in**
18 **which such last meeting shall be held not later than the fourth**
19 **Saturday in August.**

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

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

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

11 4. Upon a finding by the board that it is necessary in order to fairly hear
12 all cases arising from a general reassessment, the board may begin meeting after
13 ~~[May thirty-first]~~ **July first** in any applicable year to timely consider any appeal

14 or complaint resulting from an evaluation made during a general reassessment
15 of all taxable real property and possessory interests in the city.

138.180. Any person may appeal in writing to the board of equalization
2 from the assessment of his property, which appeal shall specify the matter of
3 which he complains and which shall be filed at the office of the assessor of the
4 city on or before the second Monday in ~~[May]~~ **July** of each year, and any person
5 so appealing shall have the right of appeal from decisions of the local board to the
6 state tax commission as provided by law. There shall be no presumption that the
7 assessor's valuation is correct.

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

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

12 (2) To require from any officer in this state, on forms prescribed by the
13 commission, such annual or other reports as shall enable said commission to
14 ascertain the assessed and equalized value of all real and tangible property listed
15 for taxation, the amount of taxes assessed, collected and returned, and such other
16 matter as the commission may require, to the end that it may have complete
17 information concerning the entire subject of revenue and taxation and all matters
18 and things incidental thereto;

19 (3) To cause to be placed upon the assessment rolls at any time during the
20 year omitted property which may be discovered to have, for any reason, escaped
21 assessment and taxation, and to correct any errors that may be found on the
22 assessment rolls and to cause the proper entry to be made thereon;

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

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

31 **(6) To develop, or enter into contracts with entities for the**
32 **development of, computer software programs sufficient to produce the**
33 **projected tax liability notices required under subsections 2 and 3 of**
34 **section 137.180, subsection 2 of section 137.355, and subsection 2 of**
35 **section 137.490. Upon receiving a request, before December 31, 2009,**
36 **filed by a collector of any county or any city not within the county, the**
37 **commission shall provide the collector with such computer software**
38 **programs.**

138.390. 1. [Between the dates of June twentieth and the second Monday
2 in July, 1946, and between the same dates each year thereafter,] The state tax
3 commission shall equalize the valuation of real and tangible personal property
4 among the several counties in the state in the following manner: With the
5 abstracts of all the taxable property in the several counties of the state and the
6 abstracts of the sales of real estate in such counties as returned by the respective
7 county clerks and the assessor of the city of St. Louis, the commission shall
8 classify all real estate situate in cities, towns, and villages, as town lots, and all
9 other real estate as farming lands, and shall classify all tangible personal
10 property as follows: Banking corporations, railroad corporations, street railroad
11 corporations, all other corporations, horses, mares and geldings, mules, asses and
12 jennets, neat cattle, sheep, swine, goats, domesticated small animals and all other
13 livestock, poultry, power machinery, farm implements, other tangible personal
14 property.

15 2. The **state tax** commission shall equalize the valuation of each class **or**
16 **subclass of property** thereof among the respective counties of the state in the
17 following manner:

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

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

138.400. 1. The secretary of the state tax commission shall [transmit]
2 **certify** to each county clerk and to the assessor in the city of St. Louis [a report
3 showing the percent added to or deducted from the valuation of the property of
4 his county, specifying the percentage added to or deducted from the real property
5 and the tangible personal property respectively, denoted by classes, and also the
6 value of the real and tangible personal property of his county as equalized by said
7 commission; and the said clerk shall furnish one copy thereof to the assessor, and
8 except in St. Louis City one copy shall be laid before the annual county board of
9 equalization.

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

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

24 [4.] 3. In any case where the final valuation fixed by a county board of
25 equalization, as reported to the state tax commission, differs materially from the
26 valuation fixed by the commission, such county board of equalization may be
27 called into session by order of the state tax commission at any time between the
28 date when such county board of equalization adjourns sine die and the first day
29 of November of the same year.

138.430. 1. Every owner of real property or tangible personal property
2 shall have the right to appeal from the local boards of equalization to the state
3 tax commission under rules prescribed by the state tax commission, within the
4 time prescribed in this chapter or thirty days following the final action of the
5 local board of equalization, whichever date later occurs, concerning all questions
6 and disputes involving the assessment against such property, the correct
7 valuation to be placed on such property, the method or formula used in

8 determining the valuation of such property, or the assignment of a discriminatory
9 assessment to such property. The commission shall investigate all such appeals
10 and shall correct any assessment or valuation which is shown to be unlawful,
11 unfair, improper, arbitrary or capricious. Any person aggrieved by the decision
12 of the commission may seek review as provided in chapter 536, RSMo.

13 2. In order to investigate such appeals, the commission may inquire of the
14 owner of the property or of any other party to the appeal regarding any matter
15 or issue relevant to the valuation, subclassification or assessment of the
16 property. The commission may make its decision regarding the assessment or
17 valuation of the property based solely upon its inquiry and any evidence
18 presented by the parties to the commission, or based solely upon evidence
19 presented by the parties to the commission.

20 3. Every owner of real property or tangible personal property shall have
21 the right to appeal to the circuit court of the county in which the collector
22 maintains his office, from the decision of the local board of equalization not later
23 than thirty days after the final decision of the board of equalization concerning
24 all questions and disputes involving the exclusion or exemption of such property
25 from assessment or from the tax rolls pursuant to the Constitution of the United
26 States or the constitution or laws of this state, or of the taxable situs of such
27 property. The appeal shall be as a trial de novo in the manner prescribed for
28 nonjury civil proceedings. **Upon the timely filing of the appeal, the clerk**
29 **of the circuit court shall send to the county collector to whom the taxes**
30 **on the property involved would be due a notice that an appeal seeking**
31 **exemption has been filed, which notice shall contain the name of the**
32 **taxpayer, the case number assigned by the court, and the parcel or**
33 **locator number of the property being appealed. The notice to the**
34 **collector shall state that the taxes in dispute are to be impounded in**
35 **accordance with subsection 2 of section 139.031, RSMo.**

36 4. Upon the timely filing of an appeal **to the state tax commission** as
37 provided in this section, **or the transfer of an appeal to the commission in**
38 **accordance with subsection 5 of this section,** the [state tax] commission [or
39 the clerk of the circuit court, as applicable,] shall send to the county collector to
40 whom the taxes on the property involved would be due, a notice that an appeal
41 has been filed **or transferred as the case may be,** which notice shall contain
42 the name [and address] of the taxpayer filing the appeal, **the appeal number**
43 **assigned by the commission, the parcel or locator number of the**

44 **property being appealed, the assessed value by the board of**
45 **equalization and the assessed value proposed by the taxpayer, if such**
46 **values have been provided to the commission when the appeal is**
47 **filed. The notice to the collector shall state that the taxes in dispute**
48 **are to be impounded in accordance with subsection 2 of section 139.031,**
49 **RSMo. Notice to the collector of an appeal filed in an odd-numbered**
50 **year shall also serve as notice to the collector to impound taxes for the**
51 **following even-numbered year if no decision has been rendered in the**
52 **appeal. The state tax commission shall notify the collector once a**
53 **decision has been rendered in an appeal.**

54 5. If the circuit court, after review of the appeal, finds that the appeal is
55 not a proper subject for the appeal to the circuit court as provided in subsection
56 3 of this section, it shall transfer the appeal to the state tax commission for
57 consideration.

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

139.031. 1. Any taxpayer may protest all or any part of any current taxes
2 assessed against the taxpayer, except taxes collected by the director of revenue
3 of Missouri. Any such taxpayer desiring to [pay] **protest** any current taxes
4 [under protest] shall[, at the time of paying such taxes,] **make full payment of**
5 **the current tax bill and** file with the collector a written statement setting forth
6 the grounds on which the protest is based, **except that a taxpayer, who has**
7 **filed an appeal for tax year 2008, or as of the enactment date of this**
8 **section has a pending appeal under section 138.430, RSMo, from a local**
9 **board of equalization to the state tax commission or the circuit court,**
10 **is not required to file such a statement.** [The statement shall include the
11 true value in money claimed by the taxpayer if disputed.]

12 2. Upon receiving payment of current taxes under protest pursuant to
13 subsection 1 of this section or upon receiving **from the state tax commission**
14 **or the circuit court** notice of an appeal **from the state tax commission or**
15 **the circuit court** pursuant to section 138.430, RSMo, the collector shall
16 disburse to the proper official all portions of taxes not **protested or not** disputed
17 by the taxpayer and shall impound in a separate fund all portions of such taxes

18 which are **protested or** in dispute. [Except as provided in subsection 3 of this
19 section,] Every taxpayer protesting the payment of current taxes **under**
20 **subsection 1 of this section** shall, within ninety days after filing his protest,
21 commence an action against the collector by filing a petition for the recovery of
22 the amount protested in the circuit court of the county in which the collector
23 maintains his office. If any taxpayer so protesting his taxes **under subsection**
24 **1 of this section** shall fail to commence an action in the circuit court for the
25 recovery of the taxes protested within the time prescribed in this subsection, such
26 protest shall become null and void and of no effect, and the collector shall then
27 disburse to the proper official the taxes impounded, and any interest earned
28 thereon, as provided above in this subsection.

29 3. No action against the collector shall be commenced by any taxpayer
30 who has, **effective** for the current tax year [in issue], filed with the state tax
31 commission **or the circuit court** a timely and proper appeal of the [protested
32 taxes. Such taxpayer shall notify the collector of the appeal in the written
33 statement required by subsection 1 of this section] **assessment of the**
34 **taxpayer's property**. The **portion of** taxes [so protested] **in dispute from**
35 **an appeal of an assessment** shall be impounded in a separate fund and the
36 commission **in its decision and order issued pursuant to chapter 138,**
37 **RSMo, or the circuit court in its judgement** may order all or any part of
38 such taxes refunded to the taxpayer, or may authorize the collector to release and
39 disburse all or any part of such taxes [in its decision and order issued pursuant
40 to chapter 138, RSMo].

41 4. Trial of the action, **for recovery of taxes protested under**
42 **subsection 1 of this section**, in the circuit court shall be in the manner
43 prescribed for nonjury civil proceedings, and, after determination of the issues,
44 the court shall make such orders as may be just and equitable to refund to the
45 taxpayer all or any part of the current taxes paid under protest, together with
46 any interest earned thereon, or to authorize the collector to release and disburse
47 all or any part of the impounded taxes, and any interest earned thereon, to the
48 appropriate officials of the taxing authorities. Either party to the proceedings
49 may appeal the determination of the circuit court.

50 5. All the county collectors of taxes, and the collector of taxes in any city
51 not within a county, shall, upon written application of a taxpayer, refund or credit
52 against the taxpayer's tax liability in the following taxable year and subsequent
53 consecutive taxable years until the taxpayer has received credit in full for any

54 real or personal property tax mistakenly or erroneously levied against the
55 taxpayer and collected in whole or in part by the collector. Such application shall
56 be filed within three years after the tax is mistakenly or erroneously paid. The
57 governing body, or other appropriate body or official of the county or city not
58 within a county, shall make available to the collector funds necessary to make
59 refunds under this subsection by issuing warrants upon the fund to which the
60 mistaken or erroneous payment has been credited, or otherwise.

61 6. No taxpayer shall receive any interest on any money paid in by the
62 taxpayer erroneously.

63 7. All protested taxes **impounded under protest under subsection**
64 **1 of this section and all disputed taxes impounded under notice as**
65 **required by section 138.430, RSMo**, shall be invested by the collector in the
66 same manner as assets specified in section 30.260, RSMo, for investment of state
67 moneys. A taxpayer who is entitled to a refund of protested **or disputed** taxes
68 shall also receive the interest earned on the investment thereof. If the collector
69 is ordered to release and disburse all or part of the taxes paid under protest **or**
70 **dispute** to the proper official, such taxes shall be disbursed along with the
71 proportional amount of interest earned on the investment of the taxes due the
72 particular taxing authority.

73 8. **Any taxing authority may request to be notified by the county**
74 **collector of current taxes paid under protest. Such request shall be in**
75 **writing and submitted** on or before [March] **February** first next following the
76 delinquent date of **current** taxes paid under protest **or disputed**, and the
77 county collector shall [notify any] **provide such information on or before**
78 **March first of the same year to the requesting** taxing authority of the taxes
79 paid under protest **and disputed taxes** which would be received by such taxing
80 authority if the funds were not the subject of a protest **or dispute**. Any taxing
81 authority may apply to the circuit court of the county or city not within a county
82 in which a collector has impounded protested **or disputed** taxes under this
83 section and, upon a satisfactory showing that such taxing authority would receive
84 such impounded tax funds if they were not the subject of a protest **or dispute**
85 and that such taxing authority has the financial ability and legal capacity to
86 repay such impounded tax funds in the event a decision ordering a refund to the
87 taxpayer is subsequently made, the circuit court shall order, pendente lite, the
88 disbursement of all or any part of such impounded tax funds to such taxing
89 authority. The circuit court issuing an order under this subsection shall retain

90 jurisdiction of such matter for further proceedings, if any, to compel restitution
91 of such tax funds to the taxpayer. In the event that any protested **or disputed**
92 tax funds refunded to a taxpayer were disbursed to a taxing authority under this
93 subsection instead of being held and invested by the collector under subsection
94 7 of this section, such taxing authority shall pay the taxpayer entitled to the
95 refund of such protested **or disputed** taxes the same amount of interest, as
96 determined by the circuit court having jurisdiction in the matter, such protested
97 **or disputed** taxes would have earned if they had been held and invested by the
98 collector.

99 9. No appeal filed **from the circuit court's or state tax commission's**
100 **determination pertaining to the amount of refund** shall stay any order of
101 refund, but the decision filed by any court of last review modifying [the circuit
102 court's or state tax commission's] **that** determination [pertaining to the amount
103 of refund] shall be binding on the parties, and the decision rendered shall be
104 complied with by the party affected by any modification within ninety days of the
105 date of such decision. No taxpayer shall receive any interest on any additional
106 award of refund, and the collector shall not receive any interest on any ordered
107 return of refund in whole or in part.

139.140. **Except as provided in section 52.361, RSMo**, the personal
2 delinquent lists allowed to any collector shall be delivered to the collector and
3 when [his] **the collector's** term of office expires then to [his] **the** successor, who
4 shall be charged with the full amount thereof, and shall account therefor as for
5 other moneys collected by [him] **the collector**. When [he] **the collector** makes
6 [his] **the** next annual settlement [he] **the collector** shall return the lists to the
7 clerk of the county commission, and in the city of St. Louis the lists and the
8 uncollected tax bills to the comptroller of the city, and shall be entitled to credit
9 for the amount [he] **the collector** has been unable to collect. The lists and bills
10 shall be delivered to [his] **the collector's** successor, and so on until the whole
11 are collected.

139.150. And in making collections on the said personal delinquent lists,
2 the said collectors, **except collectors in counties of the first or second**
3 **classifications**, shall give duplicate receipts therefor, one to be delivered to the
4 person paying the same, and the other to be filed with the clerk of the county
5 commission, who shall charge the collector therewith.

139.210. 1. Every county collector and [ex officio county collector]
2 **collector-treasurer, other than the county collector of revenue of each**

3 **county of the first or second classifications and** except in the city of St.
4 Louis, shall, on or before the fifth day of each month, file with the county clerk
5 a detailed statement, verified by affidavit of all state, county, school, road and
6 municipal taxes, and of all licenses by [him] **the collector** collected during the
7 preceding month, and shall, except for tax payments made pursuant to section
8 139.053, on or before the fifteenth day of the month, pay the same, less [his] **the**
9 **collector's** commissions, into the county treasuries and to the director of
10 revenue.

11 2. **The county collector of revenue of each county of the first or**
12 **second classifications shall, before the fifteenth day of each month, file**
13 **with the county clerk and auditor a detailed statement, verified by**
14 **affidavit, of all state, county, school, road, and municipal taxes and of**
15 **all licenses collected by the collector during the preceding month, and**
16 **shall, except for tax payments made under section 139.053, on or before**
17 **the fifteenth day of the month, pay such taxes and licenses, less**
18 **commissions, into the treasuries of the appropriate taxing entities and**
19 **to the director of revenue.**

20 3. It shall be the duty of the county clerk, and [he] **the clerk** is hereby
21 required, to forward immediately a certified copy of such detailed statement to
22 the director of revenue, who shall keep an account of the state taxes with the
23 collector.

139.220. Every collector of the revenue having made settlement, according
2 to law, of county revenue [by him] collected or received **by the collector**, shall
3 pay the amount found due into the county treasury, and the treasurer shall give
4 [him] **the collector** duplicate receipts therefor, one of which shall be filed in the
5 office of the clerk of the county commission, who shall grant [him] **the collector**
6 full quietus under the seal of the commission.

140.050. 1. **Except as provided in section 52.361, RSMo**, the county
2 clerk shall file the delinquent lists in [his] **the county clerk's** office and within
3 ten days thereafter make, under the seal of the commission, the lists into a back
4 tax book as provided in section 140.060.

5 2. **Except as provided in section 52.361, RSMo**, when completed, the
6 clerk shall deliver the book to the collector taking duplicate receipts therefor, one
7 of which [he] **the clerk** shall file in [his] **the clerk's** office and the other [he]
8 **the clerk** shall file with the director of revenue. The clerk shall charge the
9 collector with the aggregate amount of taxes, interest, and clerk's fees contained

10 in the back tax book.

11 3. The collector shall collect such back taxes and may levy upon, seize and
12 distrain tangible personal property and may sell such property for taxes.

13 4. In the city of St. Louis, the city comptroller or other proper officer shall
14 return the back tax book together with the uncollected tax bills within thirty days
15 to the city collector.

16 5. If any county commission or clerk **in counties not having a county**
17 **auditor** fails to comply with section 140.040, and this section, to the extent that
18 the collection of taxes cannot be enforced by law, the county commission or clerk,
19 or their successors in office, shall correct such omissions at once and return the
20 back tax book to the collector who shall collect such taxes.

140.070. All back taxes, of whatever kind, whether state, county or school,
2 or of any city or incorporated town, which return delinquent tax lists to the
3 county collector to collect, appearing due upon delinquent real estates shall be
4 extended in the back tax book made under this chapter **or chapter 52, RSMo.**
5 In case the collector of any city or town has omitted or neglected to return to the
6 county collector a list of delinquent lands and lots, as required by section 140.670,
7 the present authorities of the city or town may cause the delinquent list to be
8 certified, as by that section contemplated, and the delinquent taxes shall be by
9 the county clerk put upon the back tax book and collected by the collector under
10 authority of this chapter.

140.080. **Except as provided in section 52.361, RSMo,** the county
2 clerk and the county collector shall compare the back tax book with the corrected
3 delinquent land list made pursuant to sections 140.030 and 140.040 respectively,
4 and the clerk shall certify on the delinquent land list on file in **[his] the clerk's**
5 office that the list has been properly entered in the back tax book and shall
6 attach a certificate at the end of the back tax book that it contains a true copy of
7 the delinquent land list on file in **[his] the collector's** office.

140.160. 1. No proceedings for the sale of land and lots for delinquent
2 taxes pursuant to this chapter or unpaid special assessments as provided in
3 section 67.469, RSMo, relating to the collection of delinquent and back taxes and
4 unpaid special assessments and providing for foreclosure sale and redemption of
5 land and lots therefor, shall be valid unless initial proceedings therefor shall be
6 commenced within three years after delinquency of such taxes and unpaid special
7 assessments, and any sale held pursuant to initial proceedings commenced within
8 such period of three years shall be deemed to have been in compliance with the

9 provisions of said law insofar as the time at which such sales are to be had is
10 specified therein; provided further, that in suits or actions to collect delinquent
11 drainage and/or levee assessments on real estate such suits or actions shall be
12 commenced within three years after delinquency, otherwise no suit or action
13 therefor shall be commenced, had or maintained, except that the three-year
14 limitation described in this subsection shall not be applicable if any written
15 instrument conveys any real estate having a tax-exempt status, if such
16 instrument causes such real estate to again become taxable real property and if
17 such instrument has not been recorded in the office of the recorder in the county
18 in which the real estate has been situated. Such three-year limitation shall only
19 be applicable once the recording of the title has occurred.

20 2. [In order to enable county and city collectors to be able to collect
21 delinquent and back taxes and unpaid special assessments,] The county auditor
22 in all counties having a county auditor shall annually audit [and list all
23 delinquent and back taxes and unpaid special assessments] **collections,**
24 **deposits, and supporting reports of the collector** and provide a copy of such
25 audit [and list] to the county collector and to the governing body of the county.
26 A copy of the audit [and list] may be provided to [city collectors] **all applicable**
27 **taxing entities** within the county at the discretion of the county collector.

140.730. 1. Tangible personal property taxes assessed on and after
2 January 1, 1946, and all personal taxes delinquent at that date, shall constitute
3 a debt, as of the date on which such taxes were levied for which a personal
4 judgment may be recovered against the party assessed with such taxes before any
5 court of this state having jurisdiction. **Delinquent personal property taxes**
6 **shall be charged with a penalty of eighteen percent of each year's**
7 **delinquency, except that the penalty shall not exceed two percent per**
8 **month or fractional part thereof.**

9 2. All actions commenced pursuant to this law shall be prosecuted in the
10 name of the state of Missouri, at the relation and to the use of the collector and
11 against the person or persons named in the tax bill, and in one petition and in
12 one count thereof may be included the said taxes for all such years as may be
13 delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of
14 said personal back taxes duly authenticated by the certificate of the collector and
15 filed with the petition; and said tax bill or tax bills so certified shall be prima
16 facie evidence that the amount claimed in said suit is just and correct, and all
17 notices and process in suits pursuant to this chapter shall be sued and served in

18 the same manner as in civil actions, and the general laws of this state as to
19 practice and proceedings and appeals and writs of error in civil cases shall apply,
20 as far as applicable, to the above actions; provided, however, that in no case shall
21 the state, county, city or collector be liable for any costs nor shall any be taxed
22 against them or any of them.

23 3. For the purpose of this chapter, personal tax bills shall become
24 delinquent on the first day of January following the year the taxes are due, and
25 suits thereon may be instituted on and after the first day of February following,
26 and within three years from said day. If the collector, after using due diligence,
27 is unable to collect any personal property taxes charged in the delinquent tax list
28 within three years following the year the taxes are due, the collector may remove
29 such personal property taxes from the delinquent or back taxes books in the same
30 manner as real estate is removed under section 137.260, RSMo. Such abated
31 amounts shall be reported on the annual settlement made by a collector of
32 revenue.

33 4. Said personal tax shall be presented and allowed against the estates
34 of deceased or insolvent debtors, in the same manner and with like effect, as
35 other indebtedness of said debtors. The remedy hereby provided for the collection
36 of personal tax bills is cumulative, and shall not in any manner impair other
37 methods existing or hereafter provided for the collection of the same.

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

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

8 (2) Five million dollars shall be directed to the eligible districts that have
9 an operating levy for school purposes in the current year equal to or greater than
10 the performance levy **and any school districts which have an operating**
11 **levy for school purposes in the current year less than the performance**
12 **levy solely due to a modification of such district's levy required under**
13 **subdivision (4) of subsection 5 of section 137.073, RSMo. A**
14 tax-rate-weighted average daily attendance shall be calculated for each eligible
15 district in proportion to its operating levy for school purposes for the current year
16 divided by the performance levy with that result multiplied by the district's

17 average daily attendance in the school year preceding the payment year. The
 18 total appropriation pursuant to this subdivision shall then be divided by the sum
 19 of the tax-rate-weighted average daily attendance of the eligible districts, and the
 20 resulting amount per tax-rate-weighted average daily attendance shall be
 21 multiplied by each eligible district's tax-rate-weighted average daily attendance
 22 to determine the amount to be paid to each eligible district.

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

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

- 28 (1) Distance learning;
- 29 (2) Extraordinary transportation costs;
- 30 (3) Rural teacher recruitment; and
- 31 (4) Student learning opportunities not available within the district.

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

3 Shall the board of education borrow money in the
 4 amount of dollars for the purpose of and issue bonds for
 5 the payment thereof **resulting in an estimated increase to the debt service**
 6 **property tax levy of (amount of estimated increase) per one**
 7 **hundred dollars of assessed valuation? If this proposition is approved,**
 8 **the adjusted debt service levy of the school district is estimated to**
 9 **increase from (amount of current school district levy) to (estimated adjusted debt service levy) per one hundred dollars assessed**
 10 **valuation of real and personal property.**

12 2. If the constitutionally required number of the votes cast are for the
 13 loan, the board may, subject to the restrictions of section 164.161, borrow money
 14 in the name of the district, to the amount and for the purpose specified in the
 15 notices aforesaid, and issue bonds of the district for the payment thereof.

165.071. 1. At least once in every month the county collector in all
 2 counties of the first and second classifications and the collector-treasurer in
 3 counties having township organization shall pay over to the treasurer of the
 4 school board of all seven-director districts all moneys received and collected by
 5 the **county collector and the** collector-treasurer to which the board is entitled
 6 and take duplicate receipts from the treasurer, one of which the **county**

7 **collector and the** collector-treasurer shall file with the secretary of the school
8 board and the other the **county collector and the** collector-treasurer shall file
9 in his or her settlement with the county commission.

10 2. The county collector in counties of the third and fourth classification,
11 except in counties under township organization, shall pay over to the county
12 treasurer at least once in every month all moneys received and collected by the
13 county collector which are due each school district and shall take duplicate
14 receipts therefor, one of which the county collector shall file in his or her
15 settlement with the county commission. The county treasurer in such counties
16 shall pay over to the treasurer of the school board of seven-director districts, at
17 least once in every month, all moneys so received by the county treasurer to
18 which the board is entitled. Upon payment the county treasurer shall take
19 duplicate receipts from the treasurer of the school board, one of which the county
20 treasurer shall file with the secretary of the school board, and the other [he] **the**
21 **county treasurer** shall file in his or her settlement with the county commission.

[138.395. The state tax commission shall notify each school
2 district of the equivalent sales ratio for the previous year adopted
3 for determining the equalized assessed valuation of the property
4 and the equalized operating levy of the school district for
5 distributions of school foundation formula funds at least thirty
6 days prior to the certification of such ratio to the department of
7 elementary and secondary education, and shall provide the school
8 district an opportunity for a meeting with the commission, or a
9 duly authorized agent thereof, on such ratio prior to such
10 certification. Prior to January 1, 1997, in certifying said ratios to
11 the department of elementary and secondary education, the
12 commission shall certify all ratios at thirty-three and one-third
13 percent. On and after January 1, 1997, in certifying such ratios to
14 the department of elementary and secondary education, the
15 commission shall certify all ratios higher than thirty-one and
16 two-thirds percent at thirty-three and one-third percent. On and
17 after January 1, 1998, if the state tax commission, after performing
18 the computation of equivalent sales ratio for the county and
19 recomputing such computation to ensure accuracy, finds that such
20 equivalent sales ratio for the county is less than or equal to
21 thirty-one and two-thirds percent, the state tax commission shall

22 reduce the county's reimbursement by fifteen percent the following
23 year if it is not corrected by subsequent action of the state tax
24 commission.]

 Section B. The repeal and reenactment of sections 67.110 and 137.055 of
2 this act shall become effective January 1, 2009.

✓