

SECOND REGULAR SESSION

HOUSE BILL NO. 1486

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES GATSCHENBERGER (Sponsor) AND SMITH (14) (Co-sponsor).

3991L.01I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 138.431, RSMo, and to enact in lieu thereof one new section relating to hearing officers for appeals before the state tax commission.

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

Section A. Section 138.431, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 138.431, to read as follows:

138.431. 1. To hear and decide appeals pursuant to section 138.430, the commission shall appoint one or more hearing officers. The hearing officers shall be subject to supervision by the commission. No person shall participate on behalf of the commission in any case in which such person is an interested party.

2. The commission may assign such appeals as it deems fit to a hearing officer for disposition.

(1) The assignment shall be deemed made when the scheduling order is first issued by the commission and signed by the hearing officer assigned, unless another hearing officer is assigned to the case for disposition by other language in said order.

(2) A change of hearing officer, or a reservation of the appeal for disposition as described in subsection 3 of this section, shall be ordered by the commission in any appeal upon the timely filing of a written application by a party to disqualify the hearing officer assigned. The application shall be filed within thirty days from the assignment of any appeal to a hearing officer and need not allege or prove any cause for such change and need not be verified. No more than one change of hearing officer shall be allowed for each party in any appeal.

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

17 **3.** The commission may, in its discretion, reserve such appeals as it deems fit to be heard
18 and decided by the full commission, a quorum thereof, or any commissioner, subject to the
19 provisions of section 138.240, and, in such case, the decision shall be final, subject to judicial
20 review in the manner provided in subsection 4 of section 138.470.

21 **[3.] 4.** The manner in which appeals shall be presented and the conduct of hearings shall
22 be made in accordance with rules prescribed by the commission for determining the rights of the
23 parties; provided that, the commission, with the consent of all the parties, may refer an appeal
24 to mediation. The commission shall promulgate regulations for mediation pursuant to this
25 section. No regulation or portion of a regulation promulgated pursuant to the authority of this
26 section shall become effective unless it has been promulgated pursuant to the provisions of
27 chapter 536, RSMo. There shall be no presumption that the assessor's valuation is correct. A
28 full and complete record shall be kept of all proceedings. All testimony at any hearing shall be
29 recorded but need not be transcribed unless the matter is further appealed.

30 **[4.] 5.** Unless an appeal is voluntarily dismissed, a hearing officer, after affording the
31 parties reasonable opportunity for fair hearing, shall issue a decision and order affirming,
32 modifying, or reversing the determination of the board of equalization, and correcting any
33 assessment which is unlawful, unfair, improper, arbitrary, or capricious. The commission may,
34 prior to the decision being rendered, transfer to another hearing officer the proceedings on an
35 appeal determination before a hearing officer. The complainant, respondent-assessor, or other
36 party shall be duly notified of a hearing officer's decision and order, together with findings of fact
37 and conclusions of law. Appeals from decisions of hearing officers shall be made pursuant to
38 section 138.432.

39 **[5.] 6.** All decisions issued pursuant to this section or section 138.432 by the commission
40 or any of its duly assigned hearing officers shall be issued no later than sixty days after the
41 hearing on the matter to be decided is held or the date on which the last party involved in such
42 matter files his or her brief, whichever event later occurs.

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