

SECOND REGULAR SESSION

HOUSE BILL NO. 1916

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SUTHERLAND.

4803L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 137.750, RSMo, and to enact in lieu thereof one new section relating to identifying and tracking certain property tax abatements, with an emergency clause.

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

Section A. Section 137.750, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.750, to read as follows:

137.750. 1. If a county has an assessment maintenance plan approved pursuant to section 137.115, a portion of all the costs and expenses of the assessor of each county and each city not within a county, incurred for the current quarter in performing all duties necessary to assess and maintain equalized assessed valuations of real property, making real and personal property assessments and preparing abstracts of assessment lists, shall be reimbursed by the state. The state shall reimburse up to sixty percent of all the current and past unreported quarterly costs and expenses of the assessor of each county and each city not within a county based on compliance with the state tax commission approved assessment and equalization maintenance plan. The state shall reimburse each eligible county a minimum of three dollars per parcel for up to twenty thousand parcels, but no further reimbursements shall be made until the county has expended at least two-thirds of that amount of money for assessment maintenance from its assessment fund. The annual state reimbursement to any county pursuant to this section in 2000 shall not exceed seven dollars per parcel of real property in the county and each year thereafter such maximum amount may be increased by up to three percent, but the amount reimbursed by the state shall not exceed sixty percent of the actual costs and expenses incurred, except that counties entitled to only the three-dollar per parcel minimum shall receive one-fourth of the state's contribution each quarter.

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.

18 2. The governing body of each county and city not within a county which seeks or will
19 seek reimbursement under any provision of this section or section 137.720 shall establish a fund
20 to be known as the "Assessment Fund", to be used solely as a depository for funds received by
21 the county or city pursuant to this section and sections 137.037 and 137.720, from the general
22 revenue fund of the county or other sources for the purpose of funding the costs and expenses
23 incurred in implementing an assessment and equalization maintenance plan approved under
24 section 137.115 and for assessing real and personal property.

25 3. All counties and cities not within a county seeking state funds under this section shall
26 submit a certified copy of their costs and expenses to the commissioner of the office of
27 administration not later than the thirtieth day of the quarter immediately following the quarter
28 for which such state funds are sought. The commissioner of the office of administration shall,
29 in such form as may be prescribed by rule, certify that the county requests for reimbursement are
30 consistent with the assessment and equalization maintenance plan approved by the state tax
31 commission as provided in section 137.115, and shall pay the state's share out of funds
32 appropriated for that purpose quarterly to each eligible county and city to reimburse such county
33 or city for reimbursable costs and expenses incurred in the previous calendar quarter.

34 4. (1) The following costs and expenses shall not qualify for state reimbursement or
35 reimbursement from tax moneys withheld from political subdivisions:

- 36 (a) Premiums for property and casualty insurance and liability insurance;
37 (b) Depreciation, interest, building and ground maintenance, fuel and utility costs, and
38 other indirect expenses which can be classified as the overhead expenses of the assessor's office;
39 (c) Purchases of motor vehicles;

40 (2) Costs and expenses which shall qualify for state reimbursement, but only if identified
41 in the county maintenance plan and subsequently specifically approved by the state tax
42 commission, shall include:

- 43 (a) Salaries and benefits of data processing and legal personnel not directly employed
44 by the assessor;
45 (b) Costs and expenses for computer software, hardware, and maintenance;
46 (c) Costs and expenses of any additional office space made necessary in order to carry
47 out the county's maintenance plan;
48 (d) Costs of leased equipment;
49 (e) Costs of aerial photography.

50 **5. Beginning July 1, 2010, an additional two percent of all tax increment financing**
51 **ad valorem property tax collections shall be deducted from the collection of taxes each year**
52 **in each county of the first classification or with a charter form of government and any city**
53 **not within a county if such county or city has tax increment financing with a total assessed**

54 **value of five hundred million or more. Such deduction shall be deposited into the county**
55 **or city's assessment fund, and shall be used solely for the purpose of locating, identifying,**
56 **administrating, districting, coding, tracking, and valuing all tax increment financing,**
57 **neighborhood improvement districts, community improvement districts, and all other tax**
58 **abatements under chapters 99, 100, and 353.**

Section B. Because immediate action is necessary to ensure that county assessors have
2 adequate funding to accomplish statutory duties, section A of this act is deemed necessary for
3 the immediate preservation of the public health, welfare, peace, and safety, and is hereby
4 declared to be an emergency act within the meaning of the constitution, and section A of this act
5 shall be in full force and effect upon its passage and approval.

✓