#### SECOND REGULAR SESSION

# **HOUSE BILL NO. 1860**

### 98TH GENERAL ASSEMBLY

#### INTRODUCED BY REPRESENTATIVE CROSS.

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D. ADAM CRUMBLISS, Chief Clerk

## **AN ACT**

To repeal sections 339.501 and 621.035, RSMo, and to enact in lieu thereof two new sections relating to representation in matters relating to tax assessments.

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

- Section A. Sections 339.501 and 621.035, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 339.501 and 621.035, to read as follows:
  - 339.501. 1. Beginning July 1, 1999, it shall be unlawful for any person in this state to act as a real estate appraiser, or to directly or indirectly, engage or assume to engage in the business of real estate appraisal or to advertise or hold himself or herself out as engaging in or conducting such business without first obtaining a license or certificate issued by the Missouri real estate appraisers commission as provided in sections 339.500 to 339.549.
  - 2. Except for licenses issued to appraisal management companies under section 339.511, no license or certificate shall be issued pursuant to sections 339.500 to 339.549 to a partnership, association, corporation, firm or group; except that, nothing in this section shall preclude a state-licensed or state-certified real estate appraiser from rendering appraisals for, or on behalf of, a partnership, association, corporation, firm or group, provided the appraisal report is prepared by, or under the immediate personal direction of the state-licensed or state-certified real estate appraiser and is reviewed and signed by such state-licensed or state-certified appraiser.
  - 3. Any person who is not state licensed or state certified pursuant to sections 339.500 to 339.549 may assist a state-licensed or state-certified real estate appraiser in the performance of an appraisal; provided that, such person is personally supervised by a state-licensed or state-certified appraiser and provided further that any appraisal report rendered in connection with the appraisal is reviewed and signed by the state-licensed or state-certified real estate appraiser.

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.

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4. Nothing in sections 339.500 to 339.549 shall abridge, infringe upon or otherwise restrict the right to use the term "certified ad valorem tax appraiser" or any similar term by persons performing ad valorem tax appraisals.

- 5. The provisions of sections 339.500 to 339.549 shall not be construed to require a license or certificate for:
- (1) Any person, partnership, association or corporation who, as owner, performs appraisals of property owned by such person, partnership, association or corporation;
- (2) Any licensed real estate broker or salesperson who prepares a comparative market analysis or a broker price opinion;
- (3) Any employee of a local, state or federal agency who performs appraisal services within the scope of his or her employment; except that, this exemption shall not apply where any local, state or federal agency requires an employee to be registered, licensed or certified to perform appraisal services;
  - (4) Any employee of a federal or state-regulated lending agency or institution;
- (5) Any agent of a federal or state-regulated lending agency or institution in a county of third or fourth classification; **or**
- (6) Any person employed by the property owner or agent of the owner to represent that owner in any proceeding appealing the assessment of the owner's property before any board of equalization as authorized under chapter 138.

621.035. 1. Each administrative hearing commissioner shall have authority to exercise all powers granted to the administrative hearing commission without the concurrence of any 3 other commissioner, except with respect to the rulemaking powers, in which all commissioners must concur. The method of assignment of petitions, appeals or other cases may be determined by rule or other agreement between the commissioners. Formal procedural requirements shall 5 not be required of any complaint filed pursuant to any provision of law relating to the administrative hearing commission, and substantial compliance with the requirements of the law relating to the administrative hearing commission shall be deemed sufficient; however, all testimony in any hearing shall be under oath and an administrative hearing commissioner may administer oaths or affirmations to any witness. It shall not be necessary for a person to be 10 11 represented by counsel in order to institute any such proceeding, and the administrative hearing commission shall adopt rules and procedures which shall facilitate the filing and processing of such complaints without formal representation. The administrative hearing commission may stay 13 or suspend any action of an administrative agency pending the commission's findings and 14 determination in the cause. The administrative hearing commission may condition the issuance 15 of such order upon the posting of bond or other security in such amount as the commission 16 17 deems necessary to adequately protect the public interest.

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2. Notwithstanding any provision of law to the contrary, in matters before the administrative hearing commission relating to the assessment or reassessment of taxes or any other tax-related matter, an individual or business may be represented by a tax preparer, enrolled agent, or certified public accountant.

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