

SECOND REGULAR SESSION

# HOUSE BILL NO. 1894

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SCHROER.

4015H.02I

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To amend chapters 53 and 137, RSMo, by adding thereto two new sections relating to property assessments.

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

Section A. Chapters 53 and 137, RSMo, are amended by adding thereto two new sections, to be known as sections 53.115 and 137.181, to read as follows:

**53.115. 1. Each county assessor shall make an annual report, no later than April first of each year, to the state tax commission, providing a summary update of property assessments made in the assessor's county. The report shall include, but not be limited to, information detailing how any bank-owned and foreclosed real property located in the county affected the valuations of other assessed real property located in the county.**

**2. The state tax commission shall review all reports that it receives under subsection 1 of this section and shall summarize the contents of those reports into a single, separate, abbreviated report that shall be provided to the general assembly no later than July first of each year.**

**137.181. Whenever any assessor increases the valuation of any real property by more than three percent from the valuation of such property for the previous year, if such assessment is appealed to the county board of equalization, the county commission, or a court of this state, the assessment shall be presumed erroneous and shall be subject to modification by such county board of equalization, the county commission, or court. The assessor shall have the burden to prove that the assessed valuation is correct. The assessor, or any party representing the interests of the assessor, on appeal, may overcome this**

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.

8 **burden by providing clear and convincing evidence that the assessed valuation does not**  
9 **exceed the true market value of the property.**

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