

FIRST REGULAR SESSION

# HOUSE BILL NO. 134

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HUDSON.

0652H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal sections 32.028, 53.084, 53.260, 137.037, 137.110, 137.112, 137.113, 137.114, 137.150, 137.165, 137.180, 137.190, 137.220, 137.240, 137.245, 137.320, 137.335, 137.375, 137.380, 137.415, 137.480, 137.500, 137.750, 138.200, 138.220, 138.260, 138.290, 138.330, 138.433, 138.435, 138.440, and 138.480, RSMo, and to enact in lieu thereof twenty-one new sections relating to taxation.

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

Section A. Sections 32.028, 53.084, 53.260, 137.037, 137.110, 137.112, 137.113, 137.114, 137.150, 137.165, 137.180, 137.190, 137.220, 137.240, 137.245, 137.320, 137.335, 137.375, 137.380, 137.415, 137.480, 137.500, 137.750, 138.200, 138.220, 138.260, 138.290, 138.330, 138.433, 138.435, 138.440, and 138.480, RSMo, are repealed and twenty-one new sections enacted in lieu thereof, to be known as sections 32.028, 53.084, 53.260, 137.110, 137.150, 137.165, 137.180, 137.220, 137.245, 137.335, 137.375, 137.415, 137.500, 137.750, 138.200, 138.220, 138.260, 138.290, 138.330, 138.433, and 138.440, to read as follows:

32.028. 1. There is hereby created a department of revenue in charge of a director appointed by the governor, by and with the advice and consent of the senate. The department shall collect all taxes and fees payable to the state as provided by law.

2. The powers, duties and functions of the department of revenue, chapter 32 and others, are transferred by type I transfer to the department of revenue. All powers, duties and function of the collector of revenue are transferred to the director of the department by type I transfer and the position of collector of revenue is abolished.

3. The powers, duties and functions of the state tax commission, chapter 138 and others, are transferred by type III transfer to the department of revenue.

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.

10 4. All of the powers, duties and functions of the state tax commission relating to  
11 administration of the corporation franchise tax~~[, chapter 152,]~~ and others, are transferred by  
12 type I transfer to the department of revenue; provided, however, that the provision of section  
13 138.430 relating to appeals from decisions of the director of revenue shall apply to these  
14 taxes.

15 5. All the powers, duties and functions of the highway reciprocity commission,  
16 chapter 301, are transferred by type II transfer to the department of revenue.

53.084. 1. In addition to all other compensation provided by law, any assessor other  
2 than an assessor of a first class county who becomes certified during the period set by  
3 subsection 1 of section 53.255, and remains certified as provided in sections 53.250 to  
4 ~~[53.265]~~ **53.260**, and who is serving as assessor at the time payment is to be made as provided  
5 in this section, shall receive additional compensation, paid ~~[by the state]~~ **from the assessment**  
6 **fund, under section 137.750**, directly to him **or her**, in the sum of nine hundred dollars for  
7 the calendar year 1988 and the sum of two hundred twenty-five dollars per quarter as  
8 provided in this section for each year thereafter, from funds appropriated for that purpose.

9 2. An assessor other than an assessor of a first class charter county who becomes  
10 certified after taking office shall be entitled to the compensation provided in subsection 1 of  
11 this section beginning with the first day of the second calendar quarter after the commission  
12 has been notified that an assessor has attended a course of study as provided in subsection 1  
13 or 4 of section 53.255 and shall continue on the first day of each calendar quarter provided the  
14 assessor meets all of the requirements of sections 53.250 to ~~[53.265]~~ **53.260**.

15 3. An assessor other than an assessor of a first class charter county who became  
16 certified while he **or she** was assessor-elect shall be entitled to the compensation provided in  
17 subsection 1 of this section beginning with the first day of the second calendar quarter after  
18 ~~[he]~~ **the assessor** begins his **or her** term of office or after the commission has been notified  
19 that ~~[he]~~ **the assessor** has attended a course of study as provided in subsection 1 of section  
20 53.255, whichever event later occurs, and shall continue on the first day of each calendar  
21 quarter provided the assessor meets all of the requirements of sections 53.250 to ~~[53.265]~~  
22 **53.260**.

53.260. ~~[Subject to appropriation,]~~ Expenses incurred by the assessor or assessor-  
2 elect in attending courses of study and additional courses referred to in sections 53.250 to  
3 ~~[53.265]~~ **53.260** shall be paid ~~[by the state]~~ **from the assessment fund**. ~~[Fees for registration,~~  
4 ~~books and materials may be directly billed to the state as provided by the commissioner of~~  
5 ~~administration.]~~ The cost of transportation, lodging and meals shall be reimbursed to the  
6 assessor or assessor-elect ~~[in the manner provided by the commissioner of administration]~~ **as**  
7 **provided under section 137.750**.

137.110. The state tax commission shall ~~[design]~~ **approve** the necessary assessment  
2 blanks, which ~~[design]~~ **approval** shall be furnished to the assessor at least one hundred  
3 twenty days prior to January first of each year. The assessor shall purchase assessment  
4 blanks, assessment books, and all necessary supplies relating to the assessment process at the  
5 expense of the county assessment fund. **In all laws governing property assessment, the**  
6 **requirements for terms "assessment book" and "assessment rolls" may be satisfied by**  
7 **computer programs that create the required tables and information.**

137.150. Assessors and deputy assessors, county and circuit clerks, notaries public,  
2 commissioners of the county commissions, associate circuit judges, and all other judicial  
3 officers, are empowered and authorized to administer any oath relating to the assessment of  
4 property required by this chapter~~[-, and the assessor shall be liable to a fine of not less than ten~~  
5 ~~dollars, to be recovered by suit or by indictment, for each list he shall receive without the~~  
6 ~~same has been duly sworn to before some such officer; provided, he shall not be subject to a~~  
7 ~~fine in any case where he or his deputy has made out the same on his own knowledge or~~  
8 ~~information, in the absence of the person whose property is listed, or where he or his deputy~~  
9 ~~has made it out on the refusal of the taxpayer to make it out and to swear to it; and it shall be~~  
10 ~~the duty of the court having jurisdiction in criminal cases to give this section in charge of the~~  
11 ~~grand jury at each term of the court].~~

137.165. If by any means any tract of land or town lot shall be omitted in the  
2 assessment of any year or series of years, and not put upon the assessor's book, the same,  
3 when discovered, shall be assessed by the assessor for the time being, and placed upon ~~[his]~~  
4 **the assessor's** book before the same is returned to the court, with all arrearages of tax which  
5 ought to have been assessed and paid in former years charged thereon.

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

2. Effective January 1, 2009, for all counties with a charter form of government, other  
8 than any county adopting a charter form of government after January 1, 2008, whenever any  
9 assessor shall increase the valuation of any real property, he or she shall forthwith notify the  
10 record owner on 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 tax liability likely to  
12 result from such an increase, either in person, **by electronic notification at the record**  
13 **owner's request,** or 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 the county board of

15 equalization whereat the landowner shall be entitled to be heard, and the notice to the  
16 landowner shall so state. Notice of the projected tax liability from the county shall  
17 accompany the notice of increased valuation from the assessor.

18 3. For all calendar years [~~prior to the first day of January of the year following receipt~~  
19 ~~of software necessary for the implementation of the requirements provided under subsections~~  
20 ~~4 and 5 of this section from the state tax commission~~], for any county not subject to the  
21 provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any  
22 assessor shall increase the valuation of any real property, he or she shall forthwith notify the  
23 record owner on or before June fifteenth of the previous assessed value and such increase  
24 either in person, **by electronic notification at the record owner's request**, or by mail  
25 directed to the last known address and include in such notice a statement indicating that the  
26 change in assessed value may impact the record owner's tax liability and provide all processes  
27 and deadlines for appealing determinations of the assessed value of such property. Such  
28 notice shall be provided in a font and format sufficient to alert a record owner of the potential  
29 impact upon tax liability and the appellate processes available.

30 4. [~~Effective January first of the year following receipt of software necessary for the~~  
31 ~~implementation of the requirements provided under this subsection and subsection 5 of this~~  
32 ~~section from the state tax commission,~~] For all counties not subject to the provisions of  
33 subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall  
34 increase the valuation of any real property, he or she shall forthwith notify the record owner  
35 on or before June fifteenth of such increase and, in a year of general reassessment, the county  
36 shall notify the record owner of the projected tax liability likely to result from such an  
37 increase, either in person, **by electronic notification at the record owner's request**, or by  
38 mail directed to the last known address; every such increase in assessed valuation made by the  
39 assessor shall be subject to review by the county board of equalization whereat the landowner  
40 shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the  
41 projected tax liability from the county shall accompany the notice of increased valuation from  
42 the assessor.

43 5. The notice of projected tax liability, required under subsections 2 and 4 of this  
44 section, from the county shall include:

- 45 (1) The record owner's name, address, and the parcel number of the property;  
46 (2) A list of all political subdivisions levying a tax upon the property of the record  
47 owner;  
48 (3) The projected tax rate for each political subdivision levying a tax upon the  
49 property of the record owner, and the purpose for each levy of such political subdivisions;  
50 (4) The previous year's tax rates for each individual tax levy imposed by each  
51 political subdivision levying a tax upon the property of the record owner;

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

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

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

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

60 6. In addition to the requirements provided under subsections 1, 2, and 5 of this  
61 section, effective January 1, 2011, in any county with a charter form of government and with  
62 more than one million inhabitants, whenever any assessor shall notify a record owner of any  
63 change in assessed value, such assessor shall provide notice that information regarding the  
64 assessment method and computation of value for such property is available on the assessor's  
65 website and provide the exact website address at which such information may be accessed.  
66 Such notification shall provide the assessor's contact information to enable taxpayers without  
67 internet access to request and receive information regarding the assessment method and  
68 computation of value for such property.

137.220. The assessor of St. Louis City shall cause to be prepared plats covering all  
2 tracts and lots of land in said city, and the county assessor in every county where the county  
3 commission shall have passed an order requiring an alphabetical arrangement of the land list,  
4 shall cause to be prepared plats covering all tracts and lots of lands in such county, showing  
5 upon the respective pieces of property, as marked down on said plats, the names of the  
6 persons to whom each tract or lot was assessed for each year; ~~he~~ **the assessor** shall cause the  
7 changes for the assessment of the following years to be marked in different inks, stating on  
8 the first leaf of each plat book for what years the different inks were used, and such plats shall  
9 not be used to record the changes for a longer period than seven assessment years on each set  
10 of plats; and in every such county where an alphabetical arrangement of the land list shall be  
11 adopted by order of the county commission, such commission shall allow to the assessor a  
12 reasonable compensation for preparing such plat and procuring the books therefor. **The use  
13 of satellite imagery and geographic information system (GIS) may replace the plat  
14 books if the required information is included in such system.**

137.245. 1. The assessor shall make out and return to the county governing body, on  
2 or before the first day of July in every year, the assessor's book, verified by an affidavit  
3 annexed thereto, in the following words:

4 "\_\_\_\_\_ being duly sworn, makes oath and says that such person has made diligent  
5 efforts to ascertain all the taxable property being or situate, on the first day of January last  
6 past, in the county of which such person is assessor; that, so far as such person has been able

7 to ascertain the same, it is correctly set forth in the foregoing book, in the manner and the  
8 value thereof stated therein, according to the mode required by law".

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

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

137.335. The state tax commission shall ~~design~~ **approve** the necessary assessment  
2 blanks, which shall contain a classification of all tangible personal property, and the blanks  
3 shall be furnished to the county assessor sixty days before January first of each year. After  
4 receiving the form of the assessment blanks, the assessor or his **or her** deputies shall, between  
5 the first day of January and the first day of July of each year, make and complete a list of all  
6 real and tangible personal property taxable by the county and assess the property at its true  
7 value in money.

137.375. 1. The assessor shall make out and return to the county commission, on or  
2 before the first day of July in every year, the assessor's book, verified by his **or her** affidavit  
3 annexed thereto, in the following words:

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

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

13 3. ~~Upon failure to~~ **The clerk shall** make out and forward the abstract to the state tax  
14 commission on or before the twentieth day of July or within the additional time allowed by  
15 the county commission~~], the clerk shall upon conviction be deemed guilty of a misdemeanor].~~

137.415. 1. The county commission of each county of class one having a charter  
2 form of government shall furnish the county recorders of the respective counties with a book,  
3 to be known as and denominated the "land list", which shall contain all lands in the county,  
4 arranged as nearly as may be in numerical order of range, township, sections and parts of  
5 sections, by the least legal subdivisions, lots or parcels, when sections or subdivisions thereof  
6 are subdivided into lots or parcels; and all lots or parcels of land in cities, towns or villages,  
7 according to the number of block, lot or parcel, and all lands designated by numbered surveys  
8 or parts of surveys, and all lands that can be described in numerical order, shall be placed in  
9 the land list, with the owner's name, if known, and if not known, then the name of the original  
10 patentee, grantee, or purchaser from the federal government, state, or county, as the case may  
11 be, opposite thereto, the lowest numbered range, township, section, block or survey always to  
12 be placed first in the list in making up the book.

13 2. In making up this book, if there be any land in any section or block that cannot be  
14 described as set forth above, it shall be otherwise briefly described, indicating the quantity  
15 and location thereof, with the owner's name, if known, alphabetically arranged opposite  
16 thereto, and be placed at the foot of the descriptions of the lands in the section or block of  
17 which it forms a part.

18 3. The book shall be arranged in tabular form with suitable captions. It shall contain  
19 twelve ruled columns, ten of which shall be left blank; the first column shall contain the name  
20 of the owner; the second column shall contain an accurate description of the land.

21 4. The recorder shall, whenever any deed conveying the title to real estate in the  
22 county is left with him **or her** for record, before recording the same, enter in the blank space  
23 in the land list, opposite and next to the description of the land so conveyed, the name of the  
24 purchaser and date of purchase, and if there be any change in the description of the land from

25 that already entered in the land list, ~~[he]~~ **the recorder** shall also note that variance by stating  
26 what part or parcel of the original has been so conveyed.

27 ~~[5. As compensation for the compliance with the requirements of this section the~~  
28 ~~recorder shall receive the sum of ten cents for each piece so transferred, to be paid by the~~  
29 ~~party presenting the deed for record, the proceeds of which shall be paid into the general~~  
30 ~~revenue fund of the county not less than once a year.~~

31 ~~6. Upon failure to comply with the requirements of this section, the recorder so~~  
32 ~~neglecting shall be liable on his bond in any sum not less than twenty-five dollars or more~~  
33 ~~than one hundred dollars for each neglect to enter said transfers.~~

34 ~~7. If, in making up the real estate book, the assessor finds that the recorder has failed,~~  
35 ~~as above stated, he shall at once notify the county attorney who shall forthwith commence suit~~  
36 ~~against the recorder and his bondsmen in the name of the state of Missouri, and for the use~~  
37 ~~and benefit of the county.]~~

137.500. The assessor shall have available at his **or her** office a supply of appropriate  
2 forms or blanks on which the taxpayer's returns are to be made. For the convenience of  
3 taxpayers the assessor may mail or leave at the residence or place of business of the taxpayers  
4 the forms or blanks. The forms prescribed shall not require any affidavit or acknowledgment,  
5 but shall require the signature of the taxpayer and if the taxpayer is a corporation, the form  
6 shall require the signatures of any two officers of the corporation. Any person who willfully  
7 signs a false or fraudulent return shall be subject to the penalties provided for in sections  
8 137.485 to 137.550.

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



16 the actual costs and expenses incurred, except that counties entitled to only the three-dollar  
17 per parcel minimum shall receive one-fourth of the state's contribution each quarter.

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

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

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

37 (a) Premiums for property and casualty insurance and liability insurance;

38 (b) Depreciation, interest, building and ground maintenance, fuel and utility costs,  
39 and other indirect expenses which can be classified as the overhead expenses of the assessor's  
40 office;

41 (c) Purchases of motor vehicles;

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

45 (a) Salaries and benefits of data processing and legal personnel not directly employed  
46 by the assessor;

47 (b) Costs and expenses for computer software, hardware, and maintenance;

48 (c) Costs and expenses of any additional office space made necessary in order to carry  
49 out the county's maintenance plan;

50 (d) Costs of leased equipment;

51 (e) Costs of aerial photography; **and**

52 (f) **Compensation for certification as provided under section 53.084.**

138.200. 1. Each commissioner shall be a qualified voter and taxpayer and resident  
2 of the state for at least five years next preceding his appointment. At all times the state tax  
3 commission shall be so constituted that not more than two members shall be of the same  
4 political party.

5 2. In the event of a vacancy occurring while the general assembly is not in session,  
6 the governor may appoint a temporary member of the commission to serve until such time as  
7 a permanent appointment can be made with the advice and consent of the senate.

8 3. Each commissioner shall devote his **or her** full time and efforts to the discharge of  
9 his **or her** duties and shall not accept any private employment of any kind or nature while  
10 serving on the commission nor hold any other office under the laws of this state, or any city,  
11 or county, or city and county, in this state, nor any office under the government of the United  
12 States.

13 4. No commissioner or employee of the commission shall hold any position of profit,  
14 engage in any occupation or business interfering with, or inconsistent with, his **or her** duties  
15 as commissioner or employee. No person is eligible to appointment or shall hold the office of  
16 commissioner, or be appointed by the commission, or hold any office or position under the  
17 commission, who holds any official office or position or who is a stockholder or who is in any  
18 wise pecuniarily interested in any common carrier, public utility, or any other corporation  
19 whose original assessment is made by the commission, as provided by this chapter. The  
20 words "original assessment" as used herein shall not be held or construed to include the  
21 assessment of corporation franchise tax.

138.220. Before entering upon the discharge of his **or her** official duty, each member  
2 of the commission shall execute a bond payable to the state of Missouri in the penal sum of  
3 ten thousand dollars, to be approved by the governor, for the faithful discharge of official  
4 duties, and his **or her** official oath, duly subscribed to, shall be endorsed upon their official  
5 bond, which bond and oath, when so executed, shall be filed in the office of the secretary of  
6 state.

138.260. 1. The commission shall appoint an administrative secretary who shall  
2 serve at the pleasure of the commission. The administrative secretary shall keep full and true  
3 records of all proceedings of the commission and copies of all rules, regulations, decisions  
4 and orders made by the commission and he **or she** shall be responsible for the safe custody  
5 and preservation of such records and documents. He **or she** shall be responsible for the  
6 preparation, **posting on the state tax commission website**, and printing **when requested** of  
7 the annual report as required by section 138.440. Under the direction of the commission the  
8 administrative secretary shall superintend the clerical business of the commission, handle  
9 correspondence, supervise general office procedures and perform such other duties as the  
10 commission prescribes.

11           2. The administrative secretary shall receive a salary in an amount to be fixed by the  
12 commission within the limits of the appropriation made therefor.

138.290. 1. For the purpose of making any investigation, or the performance of other  
2 duties with regard to any matters relating to taxation, the commission may appoint by an  
3 order in writing an agent, or agents, whose duties shall be prescribed in the order.

4           2. Agents may be paid a salary, fee or commission in the discretion of the state tax  
5 commission; if a salary, the amount paid shall be fixed by the commission within the limits of  
6 the appropriations made therefor; if a fee or commission, the amount paid shall be in  
7 accordance with the value of the service rendered, and must be agreed upon and approved by  
8 the state tax commission before the agent renders service under his appointment.

9           3. Such claim shall be certified by the state tax commission and paid as provided by  
10 law for other claims against the state.

11           4. Any expenditure authorized or incurred for payment of services rendered by any  
12 agent in excess of amount appropriated for the purpose is hereby made chargeable to the state  
13 tax commission and the commission with their bondsmen, **or the bondsman provided by the**  
14 **office of administration**, shall be held liable for any such excess.

138.330. 1. The commission shall have an official seal with the words "State Tax  
2 Commission" arranged in a circle outside the seal of the state.

3           2. All process or certificates issued or given by the commission shall be attested by  
4 said seal.

5           3. Copies of the record of the commission certified by the secretary and attested with  
6 the seal of the commission shall be received in evidence with a like effect as copies of other  
7 public records.

8           4. The secretary of the commission shall be the custodian of the seal and records and  
9 be authorized to affix the seal in all proper cases.

10           **5. An electronic seal may be used for online documents and files transferred by**  
11 **computer.**

138.433. In determining whether pleadings are filed within the time allowed by law,  
2 such pleadings may be transmitted to the state tax commission by registered mail, **email, or**  
3 **online**. Pleadings so filed shall be deemed filed with the commission as of the date deposited  
4 with the United States Postal Service **or sent electronically** as shown by the record of such  
5 mailing.

138.440. 1. A report of the proceedings and decisions of the state tax commission  
2 shall be printed **or posted on the state tax commission website** annually.

3           2. The report shall contain a complete account of the work of the state tax  
4 commission, including its proceedings and decisions while acting as a board of equalization.

5           3. After the report has been prepared by the administrative secretary, the members of  
6 the commission shall edit the report and make any corrections or revision necessary.

7           4. The commission shall also from time to time select and designate the works, papers  
8 or studies of the state tax commission relating to the field of taxation that may in the judgment  
9 of the commission be of interest to the public and cause same to be published in pamphlet  
10 ~~[or]~~, booklet form, **or online on the state tax commission website.**

11           5. For the additional duties imposed upon the members of the tax commission under  
12 the provisions of this section each member of the commission shall annually receive six  
13 thousand dollars plus any salary adjustment provided pursuant to section 105.005.

2           ~~[137.037. 1. The county commission of any county may, at any  
3 election, submit to the voters of the county a proposition to authorize a levy  
4 not to exceed two mills on the dollar of assessed valuation of all tangible  
5 property taxable by the county to pay the cost of contracting with a private  
6 person or firm to reevaluate all real property subject to taxation by that county  
7 or to provide funding for that portion of all costs of the assessor's office which  
8 would otherwise be paid from county general revenues.~~

9           ~~2. The question shall be submitted in substantially the following form:  
10 Shall the county commission be authorized to levy a tax not to exceed  
11 twenty cents on the hundred dollars assessed valuation on all property taxable  
12 by the county to provide funds annually to pay the cost of assessing and  
13 equalizing real property values subject to taxation by the county?~~

14           ~~3. If the question receives a majority of the votes cast thereon, the  
15 county commission may impose a levy for that purpose, the proceeds of which  
shall be placed in the assessment fund.]~~

2           ~~[137.112. 1. As used in sections 137.112 to 137.114, "deferred  
3 maintenance" means maintenance, repairs or replacements, as described in this  
4 section, to an existing dwelling consisting of any number of residential units,  
5 regardless of the classification of the real property for assessment purposes.  
6 The term "deferred maintenance" does not mean the addition of new  
7 construction to an existing building which increases the number of square feet  
8 of living space, nor does it mean maintenance, repairs, replacements, or new  
9 construction to a portion of an existing dwelling if such portion is used for  
10 commercial purposes.~~

11           ~~2. Deferred maintenance includes the maintenance, repair or  
12 replacement of the following:~~

- 13           ~~(1) Broken floor joists, missing sections or collapsed interior floors;  
14 (2) Improperly installed or collapsing partitions, loose or missing  
15 plaster;  
16 (3) Broken or missing sash, frames or window panes;  
17 (4) Inadequate light or ventilation;  
18 (5) Missing or defective weather stripping or storm windows;  
19 (6) Missing or broken doors;  
20 (7) Collapsed or broken stairs, stairways or stair railings;  
(8) Missing or inoperative sanitary facilities;~~

- 21                   (9) ~~Hazardous gas or electric installations;~~
- 22                   (10) ~~Leaking sinks or defective drainboards;~~
- 23                   (11) ~~Improperly installed, obstructed, broken or leaking piping, drains,~~
- 24                   ~~vents or traps;~~
- 25                   (12) ~~Inoperative or obsolete heating plant;~~
- 26                   (13) ~~Electrical insulation missing or damaged, overloaded electrical~~
- 27                   ~~circuits, improper electrical installations or connections;~~
- 28                   (14) ~~Split or buckled basement support beams, open breaks or severe~~
- 29                   ~~settlement in basement walls;~~
- 30                   (15) ~~Inadequate exterior wall and attic insulation;~~
- 31                   (16) ~~Open cracks or breaks in exterior building walls;~~
- 32                   (17) ~~Holes or cracks through roof, defective roof flashing or skylights;~~
- 33                   (18) ~~Collapsing or deteriorating chimneys;~~
- 34                   (19) ~~Broken or missing gutters and downspouts;~~
- 35                   (20) ~~Rotted fascia boards, eaves, soffits and cornices;~~
- 36                   (21) ~~Collapsed or broken porch joists, columns or railings;~~
- 37                   (22) ~~Rotted or broken porch flooring;~~
- 38                   (23) ~~Missing or broken step treads; and~~
- 39                   (24) ~~Exterior or interior paint.]~~

2                   ~~[137.113. The provisions of sections 137.112 to 137.114 shall apply~~

3                   ~~only to the deferred maintenance of dwellings consisting of any number of~~

4                   ~~residential units which is begun during the period January 1, 1978, to~~

5                   ~~December 31, 1988, or which is begun during the period August 28, 1989, to~~

6                   ~~December 31, 1998, regardless of the classification of the real property for~~

~~assessment purposes.]~~

2                   ~~[137.114. 1. In making assessments of real property as required by the~~

3                   ~~provisions of section 137.115, and in order to provide for the renovation of~~

4                   ~~obsolete properties as authorized by Section 7 of Article X of the Missouri~~

5                   ~~Constitution, the county assessor shall not, for a period of five years after a~~

6                   ~~deferred maintenance activity has been begun, add to the assessed value of a~~

7                   ~~dwelling consisting of any number of residential units, regardless of the~~

8                   ~~classification of the real property for assessment purposes, any additional~~

9                   ~~assessed value because of deferred maintenance which has been begun upon~~

10                   ~~such property during the period prescribed in section 137.113; except that,~~

11                   ~~before any county assessor shall refrain from adding additional assessed~~

12                   ~~valuation because of a deferred maintenance activity he shall determine that~~

13                   ~~the property in question is on the tax rolls of the county and that no delinquent~~

~~taxes on such property are due.~~

14                   ~~2. To be eligible for the tax relief afforded by subsection 1 of this~~

15                   ~~section, a dwelling must be located on real property within an area satisfying~~

16                   ~~the description set forth in Section 7 of Article X of the Missouri Constitution.~~

17                   ~~The governing body of each unit of local government of this state shall~~

18                   ~~designate such areas within its boundaries by resolution, order, or ordinance,~~

19                   ~~and each such resolution, order, or ordinance shall indicate the length of time~~

20                   ~~the designation is to exist. Within thirty days of the date such resolution,~~

21                   ~~order, or ordinance is passed, the unit of local government shall provide the~~

22 assessor of the county or the city not within a county in which the designated  
 23 area lies, a certified copy of the resolution, order, or ordinance designating the  
 24 area and a map of the area so designated clearly showing the boundaries of the  
 25 area, as well as all the streets lying within the area. Each unit of local  
 26 government which designates an area for the tax relief set forth in subsection 1  
 27 of this section shall establish a procedure whereby any person may apply to the  
 28 unit of local government, or an agency thereof, for certification that a  
 29 designated dwelling lies within an area duly designated for such tax relief.  
 30 This certification shall also specify the items of deferred maintenance  
 31 completed on the dwelling. Within twenty days after the issuance of such a  
 32 certificate, the unit of local government shall transmit to the assessor of the  
 33 county or city not within a county in which the real property lies a copy of the  
 34 certificate. Upon receipt of such certificate, the assessor shall determine  
 35 whether the property in question is eligible for the assessment postponement  
 36 provided for in subsection 1 of this section and shall issue to the owner of the  
 37 real property a formal declaration of whether such tax relief is to be made  
 38 available, and, if so, also indicating the assessed valuation of the real property  
 39 immediately prior to the deferred maintenance and the term of the assessment  
 40 postponement. As used in this subsection, the phrase "unit of local  
 41 government" shall mean the municipality within whose boundaries the area  
 42 to be designated lies. If the area does not lie within the boundaries of any  
 43 municipality, then "unit of local government" shall mean the county within  
 44 whose boundaries the area to be designated lies.]

2 [137.190. Any person, company or corporation that may hereafter  
 3 violate the provisions of section 137.185 shall upon conviction be deemed  
 guilty of a misdemeanor.]

2 [137.240. In every county where, from the length of the assessment  
 3 lists, it appears to the county commission of the county to be impossible or  
 4 impracticable to include the lists in one book, the commission shall enter of  
 5 record an order requiring the lists to be made in two or more volumes.  
 6 Thereafter the assessment book or list shall be made in two or more separate  
 7 volumes, numbered consecutively, and the affidavit required by section  
 8 137.245 shall be annexed to each volume, referring therein to the other  
 9 volumes by inserting in lieu of the word "book", in the latter part of the  
 affidavit, the words "volume and in volume \_\_\_\_\_ (herewith returned)."]

2 [137.320. If the clerk neglects or refuses to transmit the abstract as  
 3 required by section 137.295, he shall forfeit to the state the sum of one  
 4 hundred dollars, to be recovered in its name by civil action. The certificate of  
 5 the director of revenue, authenticated by the seal of his office, setting forth the  
 6 failure to comply with section 137.295, is prima facie evidence of the facts  
 certified on the trial of the action.]

2 [137.380. Such books or lists may be made in one or more volumes  
 3 numbered consecutively; and in such case the affidavit required by section  
 137.375 shall be annexed to each volume, referring therein to the other

4 volumes by inserting in lieu of the word "book" in the latter part of said  
 5 affidavit, the words "volume and in volume \_\_\_\_\_ (herewith returned)."]

2 ~~[137.480. It shall be the duty of the state tax commission to make out~~  
 3 ~~and forward to the county clerks of the several counties that have or may~~  
 4 ~~hereafter adopt township organizations for the use of such county clerks and~~  
 5 ~~other officers, suitable forms and instructions relating to the discharge of their~~  
 6 ~~duties; and all such instruction shall be strictly complied with by said officers;~~  
 7 ~~it shall give its opinion and advice on all questions of doubt as to the true~~  
~~intent and meaning of the law pertaining to township organization.]~~

2 ~~[138.435. 1. There is hereby established within the state tax~~  
 3 ~~commission the "Office of State Ombudsman for Property Assessment and~~  
 4 ~~Taxation" for the purpose of helping to assure the fairness, accountability, and~~  
 5 ~~transparency of the property tax process.~~

6 ~~2. The office shall be administered by the state ombudsman, who shall~~  
 7 ~~devote his or her entire time to the duties of the position.~~

8 ~~3. The office shall establish and implement procedures for receiving,~~  
 9 ~~processing, responding to, and resolving complaints made by or on behalf of~~  
 10 ~~taxpayers relating to assessments, valuation of property, tax levies of political~~  
 11 ~~subdivisions, and appeals before the assessor, board of equalization, or the~~  
 12 ~~state tax commission.~~

13 ~~4. The ombudsman or representatives of the office shall have the~~  
 14 ~~authority to:~~

15 ~~(1) Investigate any complaints or inquiries that come to the attention~~  
 16 ~~of the office. The ombudsman shall have access to review taxpayer records, if~~  
 17 ~~given permission by the taxpayer or the taxpayer's legal guardian. Taxpayers~~  
 18 ~~shall have the right to request, deny, or terminate any assistance that the~~  
 19 ~~ombudsman may provide;~~

20 ~~(2) Make the necessary inquiries and review of such information and~~  
 21 ~~records as the ombudsman or representative of the office deems necessary to~~  
 22 ~~accomplish the objective of verifying these complaints.~~

23 ~~5. The office shall acknowledge complaints, report its findings, make~~  
 24 ~~recommendations, gather and disseminate information and other material, and~~  
 25 ~~publicize its existence.~~

26 ~~6. The ombudsman may recommend to the relevant state or local~~  
 27 ~~governmental agency or political subdivision changes in the rules and~~  
 28 ~~regulations adopted or proposed by such governmental agency or political~~  
 29 ~~subdivision which do or may adversely affect the rights or privileges of~~  
 30 ~~taxpayers. The office shall analyze and monitor the development and~~  
 31 ~~implementation of federal, state and local laws, regulations, and policies with~~  
 32 ~~respect to property assessment and taxation, and shall recommend to the state~~  
 33 ~~tax commission changes in such laws, regulations, and policies deemed by the~~  
 34 ~~office to be appropriate.~~

35 ~~7. The office shall promote community contact and involvement with~~  
 36 ~~taxpayers through the use of volunteers and volunteer programs to encourage~~  
~~citizen involvement in the property tax process.~~

37                   8. ~~The office shall prepare and distribute to each county written~~  
38 ~~notices which set forth the address, telephone number, and email address of the~~  
39 ~~office, a brief explanation of the function of the office, the procedure to follow~~  
40 ~~in filing a complaint, and other pertinent information.~~

41                   9. ~~The county shall ensure that such written notice is available upon~~  
42 ~~request of any taxpayer.~~

43                   10. ~~The office shall inform taxpayers or their legal guardians of their~~  
44 ~~rights and entitlements by means of the distribution of educational materials~~  
45 ~~and group meetings.]~~

2                   [138.480. The state tax commission is hereby authorized to cause to be  
3 ~~destroyed, by burning, in the presence of the state tax commission, the papers~~  
4 ~~herein designated, after a period of five years after the filing thereof, to wit:~~  
5 ~~All tax returns of all individuals, firms, partnerships, and corporations;~~  
6 ~~provided, that no such returns shall be burned as long as any tax based thereon~~  
~~shall be in litigation, or unpaid.]~~

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