

FIRST REGULAR SESSION

HOUSE BILL NO. 599

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CROSSLEY.

0922H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 137.275, 137.385, and 138.180, RSMo, and to enact in lieu thereof three new sections relating to property tax assessment appeals.

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

Section A. Sections 137.275, 137.385, and 138.180, RSMo, are repealed and three
2 new sections enacted in lieu thereof, to be known as sections 137.275, 137.385, and 138.180,
3 to read as follows:

137.275. **1.** Every person who thinks **[himself]** **such person is** aggrieved by the
2 assessment of **[his]** **such person's** property may appeal to the county board of equalization, in
3 person, by attorney or agent, or in writing.

4 **2. (1) Except as provided in subdivision (2) of this subsection,** such appeals shall
5 be lodged with the county board of equalization on or before the second Monday in July.

6 **(2) An individual who is sixty-two years of age or older shall have an additional**
7 **thirty calendar days after the date listed in subdivision (1) of this subsection to file such**
8 **appeal.**

137.385. **1.** Any person aggrieved by the assessment of **[his]** **such person's** property
2 may appeal to the county board of equalization. An appeal shall be in writing and the forms
3 to be used for this purpose shall be furnished by the county clerk.

4 **2. (1) Except as provided in subdivision (2) of this subsection,** such appeal shall
5 be lodged with the county clerk as secretary of the board of equalization before the second
6 Monday in July; provided, that the board may in its discretion extend the time for filing such
7 appeals.

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 **(2) An individual who is sixty-two years of age or older shall have an additional**
9 **thirty calendar days after the date listed in subdivision (1) of this subsection to file such**
10 **appeal.**

 138.180. 1. Any person may appeal in writing to the board of equalization from the
2 assessment of ~~[his]~~ **such person's** property, which appeal shall specify the matter of which
3 ~~[he]~~ **such person** complains ~~[and which]~~.

4 **2. (1) Except as provided in subdivision (2) of this subsection, such appeal** shall
5 be filed at the office of the assessor of the city on or before the second Monday in July of each
6 year~~[, and]~~.

7 **(2) An individual who is sixty-two years of age or older shall have an additional**
8 **thirty calendar days after the date listed in subdivision (1) of this subsection to file such**
9 **appeal.**

10 **3.** Any person so appealing shall have the right of appeal from decisions of the local
11 board to the state tax commission as provided by law. There shall be no presumption that the
12 assessor's valuation is correct.

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