

SECOND REGULAR SESSION

HOUSE BILL NO. 2360

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BYRNES.

4096H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to property taxation in certain counties.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.287, to read as follows:

137.287. 1. Notwithstanding any other provision of law to the contrary, a county that has adopted a charter form of government under Article VI, Sections 18(a) to 18(l) of the Constitution of Missouri or that has adopted an alternative form of government under Article VI, Sections 18(m) to 18(r) of the Constitution of Missouri may establish alternative methods for:

- (1) Assessing real and personal property located within the county; and**
- (2) Calculating property tax levies and revenues applicable within the county.**

2. The authority granted under this section may include, but is not limited to:

- (1) Adjusting assessment cycles and frequency of reassessment;**
- (2) Establishing caps, limits, or adjustments to assessed valuation based on inflation, population growth, or other factors determined by the county governing body;**
- (3) Determining the manner in which levy ceilings and rollbacks are calculated, provided that such formulas remain consistent with the requirements of Article X of the Constitution of Missouri; and**
- (4) Enacting transparency measures such as reporting ratios of services-to-overhead or requiring efficiency audits prior to ballot measures seeking increased revenues.**

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 **3. (1) The governing body of a county described in subsection 1 of this section**
19 **may, by order, ordinance, or resolution, adopt any alternative method authorized under**
20 **this section.**

21 **(2) An order, ordinance, or resolution adopted under this section shall apply only**
22 **within the county adopting such order, ordinance, or resolution and shall supersede**
23 **conflicting provisions of general law relating to assessment and levy calculation.**

24 **(3) No provision of this section shall be construed to exempt such county from**
25 **the uniformity requirements of Article X, Section 3 of the Constitution of Missouri.**

26 **4. A county exercising the authority granted under this section shall file with the**
27 **state tax commission and the state auditor an annual report summarizing the**
28 **alternative assessment and levy calculation methods adopted and the resulting impact**
29 **on taxpayers and political subdivisions within the county.**

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