

SECOND REGULAR SESSION

HOUSE BILL NO. 2626

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TAYLOR (48).

4402H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 21.810, 48.020, 50.610, 53.081, 53.250, 100.050, 137.010, 137.016, 137.021, 137.022, 137.073, 137.076, 137.079, 137.100, 137.115, 137.122, 137.160, 137.180, 137.235, 137.237, 137.243, 137.245, 137.295, 137.300, 137.335, 137.345, 137.355, 137.375, 137.405, 137.465, 137.480, 137.515, 137.720, 137.750, 137.930, 137.940, 137.985, 137.1003, 137.1018, 138.030, 138.060, 138.080, 138.110, 138.135, 138.180, 138.190, 138.200, 138.210, 138.235, 138.250, 138.290, 138.320, 138.330, 138.380, 138.390, 138.400, 138.420, 138.430, 138.433, 138.434, 138.435, 138.440, 138.445, 138.470, 138.480, 139.031, 150.080, 150.090, 150.290, 150.350, 150.360, 150.370, 151.020, 151.030, 151.040, 151.050, 151.060, 151.070, 151.080, 151.090, 151.100, 151.110, 151.140, 151.150, 151.170, 151.320, 151.330, 151.340, 153.030, 153.040, 153.050, 155.020, 155.030, 155.040, 155.050, 160.254, 162.925, 164.011, 164.013, 178.880, 233.500, 321.554, and 536.085, RSMo, and to enact in lieu thereof one hundred three new sections relating to the renaming of a state entity.

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

Section A. Sections 21.810, 48.020, 50.610, 53.081, 53.250, 100.050, 137.010,
2 137.016, 137.021, 137.022, 137.073, 137.076, 137.079, 137.100, 137.115, 137.122, 137.160,
3 137.180, 137.235, 137.237, 137.243, 137.245, 137.295, 137.300, 137.335, 137.345, 137.355,
4 137.375, 137.405, 137.465, 137.480, 137.515, 137.720, 137.750, 137.930, 137.940, 137.985,
5 137.1003, 137.1018, 138.030, 138.060, 138.080, 138.110, 138.135, 138.180, 138.190,
6 138.200, 138.210, 138.235, 138.250, 138.290, 138.320, 138.330, 138.380, 138.390, 138.400,
7 138.420, 138.430, 138.433, 138.434, 138.435, 138.440, 138.445, 138.470, 138.480, 139.031,
8 150.080, 150.090, 150.290, 150.350, 150.360, 150.370, 151.020, 151.030, 151.040, 151.050,

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.

9 151.060, 151.070, 151.080, 151.090, 151.100, 151.110, 151.140, 151.150, 151.170, 151.320,
10 151.330, 151.340, 153.030, 153.040, 153.050, 155.020, 155.030, 155.040, 155.050, 160.254,
11 162.925, 164.011, 164.013, 178.880, 233.500, 321.554, and 536.085, RSMo, are repealed and
12 one hundred three new sections enacted in lieu thereof, to be known as sections 21.810,
13 48.020, 50.610, 53.081, 53.250, 100.050, 137.010, 137.016, 137.021, 137.022, 137.073,
14 137.076, 137.079, 137.100, 137.115, 137.122, 137.160, 137.180, 137.235, 137.237, 137.243,
15 137.245, 137.295, 137.300, 137.335, 137.345, 137.355, 137.375, 137.405, 137.465, 137.480,
16 137.515, 137.720, 137.750, 137.930, 137.940, 137.985, 137.1003, 137.1018, 138.030,
17 138.060, 138.080, 138.110, 138.135, 138.180, 138.190, 138.200, 138.210, 138.235, 138.250,
18 138.290, 138.320, 138.330, 138.380, 138.390, 138.400, 138.420, 138.430, 138.433, 138.434,
19 138.435, 138.440, 138.445, 138.470, 138.480, 139.031, 150.080, 150.090, 150.290, 150.350,
20 150.360, 150.370, 151.020, 151.030, 151.040, 151.050, 151.060, 151.070, 151.080, 151.090,
21 151.100, 151.110, 151.140, 151.150, 151.170, 151.320, 151.330, 151.340, 153.030, 153.040,
22 153.050, 155.020, 155.030, 155.040, 155.050, 160.254, 162.925, 164.011, 164.013, 178.880,
23 233.500, 321.554, and 536.085, to read as follows:

21.810. 1. There is established a permanent joint committee of the general assembly
2 to be known as the "Joint Committee on Tax Policy" which shall be composed of five
3 members of the senate, appointed by the president pro tem of the senate, and five members of
4 the house of representatives, appointed by the speaker of the house of representatives. A
5 majority of the members of the committee shall constitute a quorum. The members shall
6 annually select one of the members to be the chair and one of the members to be the vice
7 chair. The speaker of the house of representatives and the president pro tem of the senate
8 shall appoint the respective majority members. The minority leader of the house and the
9 minority leader of the senate shall appoint the respective minority members. The members
10 shall receive no additional compensation, but shall be reimbursed for actual and necessary
11 expenses incurred by them in the performance of their duties. No major party shall be
12 represented on the committee by more than three members from the senate nor by more than
13 three members from the house. The committee is authorized to meet and act year round and
14 to employ the necessary personnel within the limits of appropriations. The staff of the
15 committee on legislative research, house research, and senate research shall provide necessary
16 clerical, research, fiscal, and legal services to the committee, as the committee may request.

17 2. It shall be the duty of the committee:

18 (1) To make a continuing study and analysis of the current and proposed tax policy of
19 this state as it relates to:

- 20 (a) Fairness and equity;
21 (b) True economic impact;
22 (c) Burden on individuals and businesses;

- 23 (d) Effectiveness of tax expenditures;
- 24 (e) Impact on political subdivisions of this state;
- 25 (f) Agreements and contracts with the federal government, other states and territories,
- 26 political subdivisions, and private entities relating to the collection and administration of state
- 27 and local taxes and fees;
- 28 (g) Compliance with the state and United States Constitution and federal and
- 29 international law; and
- 30 (h) The effects of interstate commerce;
- 31 (2) To make a continuing study and review of the department of revenue, the
- 32 department of economic development, the state ~~[tax]~~ **assessment** commission **or its**
- 33 **successor entity**, and any other state agency, commission, or state executive office
- 34 responsible for the administration of tax policies;
- 35 (3) To study the effects of the coupling or decoupling with the federal income tax
- 36 code as it relates to the state income tax;
- 37 (4) To make recommendations, as and when the committee deems fit, to the general
- 38 assembly for legislative action or to report findings and to the departments, commissions, and
- 39 offices for administrative or procedural changes;
- 40 (5) To study the effects of a sales tax holiday; and
- 41 (6) To examine and assess the public benefit of any tax credit program that is the
- 42 subject of an audit by the state auditor pursuant to section 620.1300 and provide a report to
- 43 the general assembly and the governor with the committee's findings and recommendations, if
- 44 any, regarding such tax credit program within six months of receiving the audit report.
- 45 3. All state departments, commissions, and offices responsible for the administration
- 46 of tax policies shall cooperate with and assist the committee in the performance of its duties
- 47 and shall make available all books, records and information requested, except individually
- 48 identifiable information regarding a specific taxpayer. The committee may also consult with
- 49 public and private universities and academies, public and private organizations, and private
- 50 citizens in the performance of its duties. The committee may contract with public and private
- 51 entities, within the limits of appropriation, for analysis and study of current or proposed
- 52 changes to state and local tax policy. The committee shall have the power to subpoena
- 53 witnesses, take testimony under oath, compel the attendance of witnesses, the giving of
- 54 testimony and the production of records.
- 48.020. 1. All counties of this state are hereby classified, for the purpose of
- 2 establishing organization and powers in accordance with the provisions of Section 8, Article
- 3 VI, Constitution of Missouri, into four classifications determined as follows:
- 4 Classification 1. All counties having an assessed valuation of nine hundred million
- 5 dollars and over shall automatically be in the first classification after that county has

6 maintained such valuation for the time period required by section 48.030; however, any
7 county of the second classification which, on August 28, 2010, has had an assessed valuation
8 of at least six hundred million dollars for at least one year may, by resolution of the governing
9 body of the county, elect to be classified as a county of the first classification after it has
10 maintained such valuation for the period of time required by the provisions of section 48.030.

11 Classification 2. All counties having an assessed valuation of six hundred million
12 dollars and less than the assessed valuation necessary for that county to be in the first
13 classification shall automatically be in the second classification after that county has
14 maintained such valuation for the time period required by section 48.030.

15 Classification 3. All counties having an assessed valuation of less than the assessed
16 valuation necessary for that county to be in the second classification shall automatically be in
17 the third classification.

18 Classification 4. All counties which have attained the second classification prior to
19 August 13, 1988, and which would otherwise return to the third classification after August 13,
20 1988, because of changes in assessed valuation shall remain a county in the second
21 classification and shall operate under the laws of this state applying to the second
22 classification.

23 2. The required assessed valuation for each classification under subsection 1 of this
24 section shall be increased annually by an amount equal to the percentage change in the annual
25 average of the Consumer Price Index for All Urban Consumers (CPI-U) or zero, whichever is
26 greater. The state ~~[tax]~~ **assessment** commission, **or its successor entity**, shall calculate and
27 publish this amount so that it is available to all counties.

50.610. After the budget hearings, the county commission may revise, alter, increase
2 or decrease the items contained in the budget and may eliminate any item or add new items.
3 If it increases the total proposed expenditures from any fund so that the total proposed
4 expenditures exceed the total estimated income, it shall also make provision for the necessary
5 additional income so that the budget as adopted shall provide revenue at least equal to
6 expenditures for each fund. Any cash surplus at the end of any fiscal year shall be carried
7 forward and merged with the revenues of the succeeding year. Payment of any legal unpaid
8 obligations of any prior year, however, shall be a first charge in the budget against the
9 revenues of the budget year. Except as herein provided, the budget shall be adopted and the
10 appropriation order finally made at least ten days after the beginning of the fiscal year. At the
11 same time, the county commission shall tentatively fix the tax rate necessary to finance and
12 balance the budget. At the same time, also, a statement shall be prepared and made public
13 showing the changes made by the county commission in the budget. The final tax rate need
14 not be fixed until final action by the state ~~[tax]~~ **assessment** commission, **or its successor**
15 **entity**, on the assessment made by the county assessor. In any year in which the terms of any

16 of the commissioners of the county commission in counties of classes one and two expire, the
17 budget shall be approved and the appropriation order made by the new commission within
18 thirty days after the beginning of the fiscal year.

53.081. The assessor in each county, except counties of the first class having a charter
2 form of government, in addition to other duties provided by law, shall each calendar month
3 verify ten sales of real property made within his **or her** county during that month and shall
4 make a report of these sales to the state ~~[tax]~~ **assessment** commission, **or its successor entity**.
5 The report of each such sale shall contain:

- 6 (1) The name of the grantor;
- 7 (2) The name of the grantee;
- 8 (3) The amount of consideration when available; and if not available then the assessor
9 shall reassess the property;
- 10 (4) The amount at which the property is currently assessed;
- 11 (5) Whether or not the sale involved newly constructed property; and
- 12 (6) The name of the person verifying the sale.

53.250. As used in sections 53.250 to ~~[53.265]~~ **53.270**, unless the context clearly
2 indicated otherwise, the following words mean:

- 3 (1) "Assessor or assessing officer", county assessor of all second, third, and fourth
4 class counties, and all first class counties without a charter form of government and the
5 assessing officer of the city of St. Louis;
- 6 (2) "Assessor-elect", a person who has been elected or appointed to the office of
7 county assessor in any second, third, or fourth class county or any first class county without a
8 charter form of government, or as the assessing officer of the City of St. Louis, but who has
9 not yet begun his **or her** term of office;
- 10 (3) "Commission", state ~~[tax]~~ **assessment** commission, **or its successor entity**;
- 11 (4) "Course of study", course or courses approved by the ~~[state tax]~~ commission.

100.050. 1. Any municipality proposing to carry out a project for industrial
2 development shall first, by majority vote of the governing body of the municipality, approve
3 the plan for the project. The plan shall include the following information pertaining to the
4 proposed project:

- 5 (1) A description of the project;
- 6 (2) An estimate of the cost of the project;
- 7 (3) A statement of the source of funds to be expended for the project;
- 8 (4) A statement of the terms upon which the facilities to be provided by the project
9 are to be leased or otherwise disposed of by the municipality; and
- 10 (5) Such other information necessary to meet the requirements of sections 100.010 to
11 100.200.

12 2. If the plan for the project is approved after August 28, 2003, and the project plan
13 involves issuance of revenue bonds or involves conveyance of a fee interest in property to a
14 municipality, the project plan shall additionally include the following information:

15 (1) A statement identifying each school district, community college district,
16 ambulance district board operating under chapter 190, fire protection district board operating
17 under chapter 321, county, or city affected by such project except property assessed by the
18 state ~~[tax]~~ **assessment** commission pursuant to chapters 151 and 153;

19 (2) The most recent equalized assessed valuation of the real property and personal
20 property included in the project, and an estimate as to the equalized assessed valuation of real
21 property and personal property included in the project after development;

22 (3) An analysis of the costs and benefits of the project on each school district,
23 community college district, ambulance district board operating under chapter 190, fire
24 protection district board operating under chapter 321, county, or city; and

25 (4) Identification of any payments in lieu of taxes expected to be made by any lessee
26 of the project, and the disposition of any such payments by the municipality.

27 3. If the plan for the project is approved after August 28, 2003, any payments in lieu
28 of taxes expected to be made by any lessee of the project shall be applied in accordance with
29 this section. The lessee may reimburse the municipality for its actual costs of issuing the
30 bonds and administering the plan. All amounts paid in excess of such actual costs shall,
31 immediately upon receipt thereof, be disbursed by the municipality's treasurer or other
32 financial officer to each school district, community college district, ambulance district board
33 operating under chapter 190, fire protection district board operating under chapter 321,
34 county, or city in proportion to the current ad valorem tax levy of each school district,
35 community college district, ambulance district board operating under chapter 190, fire
36 protection district board operating under chapter 321, county, or city; however, in any county
37 of the first classification with more than ninety-three thousand eight hundred but fewer than
38 ninety-three thousand nine hundred inhabitants, or any county of the first classification with
39 more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-
40 five thousand five hundred inhabitants, if the plan for the project is approved after May 15,
41 2005, such amounts shall be disbursed by the municipality's treasurer or other financial
42 officer to each affected taxing entity in proportion to the current ad valorem tax levy of each
43 affected taxing entity.

44 4. Notwithstanding the provisions of subsection 3 of this section to the contrary,
45 beginning August 28, 2018, any district or county imposing a property tax for the purposes of
46 providing emergency services under chapter 190 or 321 to the project area shall be entitled to
47 be reimbursed in an amount that is at least fifty percent but not more than one hundred
48 percent of the amount of ad valorem property tax revenues that such district or county would

49 have received in the absence of a tax abatement or exemption provided to property included
50 in the project. An ambulance district board operating under chapter 190, a fire protection
51 district board operating under chapter 321, or the governing body of a county operating a 911
52 center providing emergency or dispatch services under chapter 190 or 321 shall annually set
53 the reimbursement rate provided in this subsection prior to the time the assessment is
54 determined by the assessor of the county in which the project is located, or, if not located
55 within a county, then the assessor of such city. If the plan is amended by ordinance or by any
56 other means after August 28, 2018, the ambulance or fire protection district or the governing
57 body of a county operating a 911 center providing emergency or dispatch services under
58 chapter 190 or 321 shall have the right to recalculate the reimbursement rate pursuant to this
59 subsection.

137.010. The following words, terms and phrases when used in laws governing
2 taxation and revenue in the state of Missouri shall have the meanings ascribed to them in this
3 section, except when the context clearly indicates a different meaning:

4 (1) "Grain and other agricultural crops in an unmanufactured condition" shall mean
5 grains and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley,
6 kafir, rye, flax, grain sorghums, cotton, and such other products as are usually stored in grain
7 and other elevators and on farms; but excluding such grains and other agricultural crops after
8 being processed into products of such processing, when packaged or sacked. The term
9 "processing" shall not include hulling, cleaning, drying, grating, or polishing;

10 (2) "Hydroelectric power generating equipment", very-low-head turbine generators
11 with a nameplate generating capacity of at least four hundred kilowatts but not more than six
12 hundred kilowatts and machinery and equipment used directly in the production, generation,
13 conversion, storage, or conveyance of hydroelectric power to land-based devices and
14 appurtenances used in the transmission of electrical energy;

15 (3) "Intangible personal property", for the purpose of taxation, shall include all
16 property other than real property and tangible personal property, as defined by this section;

17 (4) "Real property" includes land itself, whether laid out in town lots or otherwise,
18 and all growing crops, buildings, structures, improvements and fixtures of whatever kind
19 thereon, hydroelectric power generating equipment, the installed poles used in the
20 transmission or reception of electrical energy, audio signals, video signals or similar
21 purposes, provided the owner of such installed poles is also an owner of a fee simple interest,
22 possessor of an easement, holder of a license or franchise, or is the beneficiary of a right-of-
23 way dedicated for public utility purposes for the underlying land; attached wires,
24 transformers, amplifiers, substations, and other such devices and appurtenances used in the
25 transmission or reception of electrical energy, audio signals, video signals or similar purposes
26 when owned by the owner of the installed poles, otherwise such items are considered personal

27 property; and stationary property used for transportation or storage of liquid and gaseous
28 products, including, but not limited to, petroleum products, natural gas, propane or LP gas
29 equipment, water, and sewage;

30 (5) "Reliever airport", any land and improvements, exclusive of structures, on
31 privately owned airports that qualify as reliever airports under the National Plan of Integrated
32 Airport Systems that may receive federal airport improvement project funds through the
33 Federal Aviation Administration;

34 (6) "Tangible personal property" includes every tangible thing being the subject of
35 ownership or part ownership whether animate or inanimate, other than money, and not
36 forming part or parcel of real property as herein defined, but does not include household
37 goods, furniture, wearing apparel and articles of personal use and adornment, as defined by
38 the ~~[state tax]~~ commission, owned and used by a person in his **or her** home or dwelling place.
39 Tangible personal property shall include solar panels, racking systems, inverters, and related
40 solar equipment, components, materials, and supplies installed in connection with solar
41 photovoltaic energy systems, as described in subdivision (46) of subsection 2 of section
42 144.030, that were constructed and producing solar energy prior to August 9, 2022.

137.016. 1. As used in Section 4(b) of Article X of the ~~[Missouri]~~ Constitution of
2 **Missouri**, the following terms mean:

3 (1) "Residential property", all real property improved by a structure which is used or
4 intended to be used for residential living by human occupants, vacant land in connection with
5 an airport, land used as a golf course, manufactured home parks, bed and breakfast inns in
6 which the owner resides and uses as a primary residence with six or fewer rooms for rent, and
7 time-share units as defined in section 407.600, except to the extent such units are actually
8 rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020, but
9 residential property shall not include other similar facilities used primarily for transient
10 housing. For the purposes of this section, "transient housing" means all rooms available for
11 rent or lease for which the receipts from the rent or lease of such rooms are subject to state
12 sales tax pursuant to subdivision (6) of subsection 1 of section 144.020;

13 (2) "Agricultural and horticultural property", all real property used for agricultural
14 purposes and devoted primarily to the raising and harvesting of crops; to the feeding,
15 breeding and management of livestock which shall include breeding, showing, and boarding
16 of horses; to dairying, or to any other combination thereof; and buildings and structures
17 customarily associated with farming, agricultural, and horticultural uses. Agricultural and
18 horticultural property shall also include land devoted to and qualifying for payments or other
19 compensation under a soil conservation or agricultural assistance program under an
20 agreement with an agency of the federal government. Agricultural and horticultural property
21 shall further include any reliever airport. Real property classified as forest croplands shall not

22 be agricultural or horticultural property so long as it is classified as forest croplands and shall
23 be taxed in accordance with the laws enacted to implement Section 7 of Article X of the
24 ~~[Missouri]~~ Constitution **of Missouri**. Agricultural and horticultural property shall also
25 include any sawmill or planing mill defined in the U.S. Department of Labor's Standard
26 Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number 2421.
27 Agricultural and horticultural property shall also include urban and community gardens. For
28 the purposes of this section, "urban and community gardens" shall include real property
29 cultivated by residents of a neighborhood or community for the purposes of providing
30 agricultural products, as defined in section 262.900, for the use of residents of the
31 neighborhood or community, and shall not include a garden intended for individual or
32 personal use;

33 (3) "Utility, industrial, commercial, railroad and other real property", all real property
34 used directly or indirectly for any commercial, mining, industrial, manufacturing, trade,
35 professional, business, or similar purpose, including all property centrally assessed by the
36 ~~[state-tax]~~ commission but shall not include floating docks, portions of which are separately
37 owned and the remainder of which is designated for common ownership and in which no one
38 person or business entity owns more than five individual units. All other real property not
39 included in the property listed in subclasses (1) and (2) of Section 4(b) of Article X of the
40 ~~[Missouri]~~ Constitution **of Missouri**, as such property is defined in this section, shall be
41 deemed to be included in the term "utility, industrial, commercial, railroad and other real
42 property".

43 2. Pursuant to Article X of the state Constitution, any taxing district may adjust its
44 operating levy to recoup any loss of property tax revenue, except revenues from the surtax
45 imposed pursuant to Article X, Subsection 2 of Section 6 of the Constitution **of Missouri**, as
46 the result of changing the classification of structures intended to be used for residential living
47 by human occupants which contain five or more dwelling units if such adjustment of the levy
48 does not exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of
49 this section, loss in revenue shall include the difference between the revenue that would have
50 been collected on such property under its classification prior to enactment of this section and
51 the amount to be collected under its classification under this section. The county assessor of
52 each county or city not within a county shall provide information to each taxing district within
53 its boundaries regarding the difference in assessed valuation of such property as the result of
54 such change in classification.

55 3. All reclassification of property as the result of changing the classification of
56 structures intended to be used for residential living by human occupants which contain five or
57 more dwelling units shall apply to assessments made after December 31, 1994.

58 4. Where real property is used or held for use for more than one purpose and such
59 uses result in different classifications, the county assessor shall allocate to each classification
60 the percentage of the true value in money of the property devoted to each use; except that,
61 where agricultural and horticultural property, as defined in this section, also contains a
62 dwelling unit or units, the farm dwelling, appurtenant residential-related structures and up to
63 five acres immediately surrounding such farm dwelling shall be residential property, as
64 defined in this section, provided that the portion of property used or held for use as an urban
65 and community garden shall not be residential property. This subsection shall not apply to
66 any reliever airport.

67 5. All real property which is vacant, unused, or held for future use; which is used for a
68 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service
69 organization, or similar entity; or for which a determination as to its classification cannot be
70 made under the definitions set out in subsection 1 of this section, shall be classified according
71 to its immediate most suitable economic use, which use shall be determined after
72 consideration of:

73 (1) Immediate prior use, if any, of such property;

74 (2) Location of such property;

75 (3) Zoning classification of such property; except that, such zoning classification
76 shall not be considered conclusive if, upon consideration of all factors, it is determined that
77 such zoning classification does not reflect the immediate most suitable economic use of the
78 property;

79 (4) Other legal restrictions on the use of such property;

80 (5) Availability of water, electricity, gas, sewers, street lighting, and other public
81 services for such property;

82 (6) Size of such property;

83 (7) Access of such property to public thoroughfares; and

84 (8) Any other factors relevant to a determination of the immediate most suitable
85 economic use of such property.

86 6. All lands classified as forest croplands shall not, for taxation purposes, be
87 classified as subclass (1), subclass (2), or subclass (3) real property, as such classes are
88 prescribed in Section 4(b) of Article X of the ~~[Missouri]~~ Constitution of Missouri and defined
89 in this section, but shall be taxed in accordance with the laws enacted to implement Section 7
90 of Article X of the ~~[Missouri]~~ Constitution of Missouri.

137.021. 1. The assessor, in grading land which is devoted primarily to the raising
2 and harvesting of crops, to the feeding, breeding and management of livestock, to dairying, or
3 to any combination thereof, as ~~[defined]~~ **described in the definition of agricultural and**
4 **horticultural property** in section 137.016, pursuant to the provisions of sections 137.017 to

5 137.021, shall in addition to the assessor's personal knowledge, judgment and experience,
6 consider soil surveys, decreases in land valuation due to natural disasters, level of flood
7 protection, governmental regulations limiting the use of such land, the estate held in such
8 land, and other relevant information. On or before December thirty-first of each odd-
9 numbered year, the ~~[state-tax]~~ commission shall promulgate by regulation and publish a value
10 based on productive capability for each of the several grades of agricultural and horticultural
11 land. If such rules are not disapproved by the general assembly in the manner set out below,
12 they shall take effect on January first of the next odd-numbered year. Such values shall be
13 based upon soil surveys, soil productivity indexes, production costs, crop yields, appropriate
14 capitalization rates and any other pertinent factors, all of which may be provided by the
15 college of agriculture of the University of Missouri, and shall be used by all county assessors
16 in conjunction with their land grades in determining assessed values. Any regulation
17 promulgated pursuant to this subsection shall be deemed to be beyond the scope and authority
18 provided in this subsection if the general assembly, within the first sixty calendar days of the
19 regular session immediately following the promulgation of such regulation, by concurrent
20 resolution, shall disapprove the values contained in such regulation. If the general assembly
21 so disapproves any regulation promulgated pursuant to this subsection, the ~~[state-tax]~~
22 commission shall continue to use values set forth in the most recent preceding regulation
23 promulgated pursuant to this subsection.

24 2. Any land which is used as an urban or community garden, as defined in section
25 137.016, shall be graded as grade #4, or its equivalent, under the rule promulgated by the
26 ~~[state-tax]~~ commission under subsection 1 of this section.

27 3. When land that is agricultural and horticultural property, as defined in section
28 137.016, and is being valued and assessed for general property tax purposes pursuant to the
29 provisions of sections 137.017 to 137.021 becomes property other than agricultural and
30 horticultural property, as defined in section 137.016, it shall be reassessed as of the following
31 January first.

32 4. Separation or split-off of a part of the land which is being valued and assessed for
33 general property tax purposes pursuant to the provisions of sections 137.017 to 137.021,
34 either by conveyance or other action of the owner of the land, so that such land is no longer
35 agricultural and horticultural property, as defined in section 137.016, shall subject the land so
36 separated to reassessment as of the following January first. This shall not impair the right of
37 the remaining land to continuance of valuation and assessment for general property tax
38 purposes pursuant to the provisions of sections 137.017 to 137.021.

137.022. 1. As used in this section, "private car company" means any person,
2 association, company or corporation, not being the owner or lessee of a railroad or street
3 railway company, engaged in the business of furnishing or leasing any railroad cars, except

4 dining, buffet, chair, parlor, palace or sleeping cars, which are used in the operation of any
5 railroad or street railway company, wholly or partly within this state, or when owning and
6 operating, or operating, any railroad freight, refrigerator or tank car on railway lines in this
7 state for the transportation of his, **her**, or its goods, wares, merchandise or products. As used
8 in this section, "commission", means the Missouri state ~~[tax]~~ **assessment** commission, **or its**
9 **successor entity**.

10 2. The property of private car companies is subject to assessment and ad valorem
11 taxation; however, the equipment owned by such companies known as "flanged wheel
12 equipment" shall be assessed by the commission and shall be taxed in the manner provided in
13 this section.

137.073. 1. As used in this section, the following terms mean:

2 (1) "General reassessment", changes in value, entered in the assessor's books, of a
3 substantial portion of the parcels of real property within a county resulting wholly or partly
4 from reappraisal of value or other actions of the assessor or county equalization body or
5 ordered by the ~~[state-tax]~~ commission or any court;

6 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for
7 each purpose of taxation of property a taxing authority is authorized to levy without a vote
8 and any tax rate authorized by election, including bond interest and sinking fund;

9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
10 provisions of this section or when a court has determined the tax rate; except that, other
11 provisions of law to the contrary notwithstanding, a school district may levy the operating
12 levy for school purposes required for the current year pursuant to subsection 2 of section
13 163.021, less all adjustments required pursuant to Article X, Section 22 of the ~~[Missouri]~~
14 **Constitution of Missouri**, if such tax rate does not exceed the highest tax rate in effect
15 subsequent to the 1980 tax year. This is the maximum tax rate that may be levied, unless a
16 higher tax rate ceiling is approved by voters of the political subdivision as provided in this
17 section;

18 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
19 ad valorem levies on all classes of property, including state-assessed property, in the
20 immediately preceding fiscal year of the political subdivision, plus an allowance for taxes
21 billed but not collected in the fiscal year and plus an additional allowance for the revenue
22 which would have been collected from property which was annexed by such political
23 subdivision but which was not previously used in determining tax revenue pursuant to this
24 section. The term "tax revenue" shall not include any receipts from ad valorem levies on any
25 property of a railroad corporation or a public utility, as these terms are defined in section
26 386.020, which were assessed by the assessor of a county or city in the previous year but are
27 assessed by the ~~[state-tax]~~ commission in the current year. All school districts and those

28 counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax
29 revenue an amount equivalent to that by which they reduced property tax levies as a result of
30 sales tax pursuant to section 67.505 and section 164.013 ~~[or as excess home dock city or~~
31 ~~county fees as provided in subsection 4 of section 313.820]~~ in the immediately preceding
32 fiscal year but not including any amount calculated to adjust for prior years. For purposes of
33 political subdivisions which were authorized to levy a tax in the prior year but which did not
34 levy such tax or levied a reduced rate, the term "tax revenue", as used in relation to the
35 revision of tax levies mandated by law, shall mean the revenues equal to the amount that
36 would have been available if the voluntary rate reduction had not been made.

37 2. Whenever changes in assessed valuation are entered in the assessor's books for any
38 personal property, in the aggregate, or for any subclass of real property as such subclasses are
39 established in Section 4(b) of Article X of the ~~[Missouri]~~ **Constitution of Missouri** and
40 defined in section 137.016, the county clerk in all counties and the assessor of St. Louis City
41 shall notify each political subdivision wholly or partially within the county or St. Louis City
42 of the change in valuation of each subclass of real property, individually, and personal
43 property, in the aggregate, exclusive of new construction and improvements. All political
44 subdivisions shall immediately revise the applicable rates of levy for each purpose for each
45 subclass of real property, individually, and personal property, in the aggregate, for which taxes
46 are levied to the extent necessary to produce from all taxable property, exclusive of new
47 construction and improvements, substantially the same amount of tax revenue as was
48 produced in the previous year for each subclass of real property, individually, and personal
49 property, in the aggregate, except that the rate shall not exceed the greater of the most recent
50 voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2)
51 of subsection 5 of this section. Any political subdivision that has received approval from
52 voters for a tax increase after August 27, 2008, may levy a rate to collect substantially the
53 same amount of tax revenue as the amount of revenue that would have been derived by
54 applying the voter-approved increased tax rate ceiling to the total assessed valuation of the
55 political subdivision as most recently certified by the city or county clerk on or before the date
56 of the election in which such increase is approved, increased by the percentage increase in the
57 consumer price index, as provided by law, except that the rate shall not exceed the greater of
58 the most recent voter-approved rate or the most recent voter-approved rate as adjusted under
59 subdivision (2) of subsection 5 of this section. Such tax revenue shall not include any receipts
60 from ad valorem levies on any real property which was assessed by the assessor of a county
61 or city in such previous year but is assessed by the assessor of a county or city in the current
62 year in a different subclass of real property. Where the taxing authority is a school district for
63 the purposes of revising the applicable rates of levy for each subclass of real property, the tax
64 revenues from state-assessed railroad and utility property shall be apportioned and attributed

65 to each subclass of real property based on the percentage of the total assessed valuation of the
66 county that each subclass of real property represents in the current ~~[taxable]~~ tax year. As
67 provided in Section 22 of Article X of the Constitution of **Missouri**, a political subdivision
68 may also revise each levy to allow for inflationary assessment growth occurring within the
69 political subdivision. The inflationary growth factor for any such subclass of real property or
70 personal property shall be limited to the actual assessment growth in such subclass or class,
71 exclusive of new construction and improvements, and exclusive of the assessed value on any
72 real property which was assessed by the assessor of a county or city in the current year in a
73 different subclass of real property, but not to exceed the consumer price index or five percent,
74 whichever is lower. Should the tax revenue of a political subdivision from the various tax
75 rates determined in this subsection be different than the tax revenue that would have been
76 determined from a single tax rate as calculated pursuant to the method of calculation in this
77 subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of
78 those subclasses of real property, individually, and/or personal property, in the aggregate, in
79 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such
80 revision shall yield an amount equal to such difference and shall be apportioned among such
81 subclasses of real property, individually, and/or personal property, in the aggregate, based on
82 the relative assessed valuation of the class or subclasses of property experiencing a tax rate
83 reduction. Such revision in the tax rates of each class or subclass shall be made by computing
84 the percentage of current year adjusted assessed valuation of each class or subclass with a tax
85 rate reduction to the total current year adjusted assessed valuation of the class or subclasses
86 with a tax rate reduction, multiplying the resulting percentages by the revenue difference
87 between the single rate calculation and the calculations pursuant to this subsection and
88 dividing by the respective adjusted current year assessed valuation of each class or subclass to
89 determine the adjustment to the rate to be levied upon each class or subclass of property. The
90 adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in
91 the manner provided in this subsection, and added to the initial rate computed for each class
92 or subclass of property. For school districts that levy separate tax rates on each subclass of
93 real property and personal property in the aggregate, if voters approved a ballot before
94 January 1, 2011, that presented separate stated tax rates to be applied to the different
95 subclasses of real property and personal property in the aggregate, or increases the separate
96 rates that may be levied on the different subclasses of real property and personal property in
97 the aggregate by different amounts, the tax rate that shall be used for the single tax rate
98 calculation shall be a blended rate, calculated in the manner provided under subdivision (1) of
99 subsection 6 of this section. Notwithstanding any provision of this subsection to the contrary,
100 no revision to the rate of levy for personal property shall cause such levy to increase over the
101 levy for personal property from the prior year.

3. (1) Where the taxing authority is a school district, it shall be required to revise the rates of levy to the extent necessary to produce from all taxable property, including state-assessed railroad and utility property, which shall be separately estimated in addition to other data required in complying with section 164.011, substantially the amount of tax revenue permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that the estimates used result in receipt of excess revenues, which would have required a lower rate if the actual information had been known, the school district shall reduce the tax rate ceiling in the following year to compensate for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

(2) For any political subdivision which experiences a reduction in the amount of assessed valuation relating to a prior year, due to decisions of the ~~[state-tax]~~ commission or a court pursuant to sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or recordation of any assessed valuation:

(a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes to compensate for the reduction in assessed value occurring after the political subdivision calculated the tax rate ceiling for the particular subclass of real property or for personal property, in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the next calculation of the tax rate for the particular subclass of real property or for personal property, in the aggregate, after the reduction in assessed valuation has been determined and shall be calculated in a manner that results in the revised tax rate ceiling being the same as it would have been had the corrected or finalized assessment been available at the time of the prior calculation;

(b) In addition, for up to three years following the determination of the reduction in assessed valuation as a result of circumstances defined in this subdivision, such political subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected or finalized assessment been available at the time of the prior calculation.

4. (1) In order to implement the provisions of this section and Section 22 of Article X of the Constitution of Missouri, the term improvements shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of

new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and Section 22, Article X, Constitution of Missouri. In addition, the ~~[state tax]~~ commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The ~~[state tax]~~ commission shall certify the increase in such index on the latest twelve-month basis available on February first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and Section 22 of Article X of the ~~[Missouri]~~ Constitution of Missouri, the term "property" means all taxable property, including state-assessed property.

(2) Each political subdivision required to revise rates of levy pursuant to this section or Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided in this section and Section 22 of Article X of the Constitution of Missouri, separately and without regard to annual tax rate reductions provided in section 67.505 and section 164.013. Each political subdivision shall set each tax rate it is authorized to levy using the calculation that produces the lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of Section 10(c) of Article X of the Constitution of Missouri, that the provisions of such section be applicable to tax rate revisions mandated

176 pursuant to Section 22 of Article X of the Constitution of Missouri as to reestablishing tax
177 rates as revised in subsequent years, enforcement provisions, and other provisions not in
178 conflict with Section 22 of Article X of the Constitution of Missouri. Annual tax rate
179 reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as
180 established pursuant to this section and Section 22 of Article X of the Constitution of
181 Missouri, unless otherwise provided by law.

182 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this
183 section shall not be increased unless approved by a vote of the people. Approval of the higher
184 tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires
185 approval by more than a simple majority pursuant to any provision of law or the constitution,
186 the tax rate increase must receive approval by at least the majority required.

187 (2) When voters approve an increase in the tax rate, the amount of the increase shall
188 be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate
189 does not exceed any maximum rate prescribed by law. If a ballot question presents a stated
190 tax rate for approval rather than describing the amount of increase in the question, the stated
191 tax rate approved shall be adjusted as provided in this section and, so adjusted, shall be the
192 current tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that
193 when applied to the current total assessed valuation of the political subdivision, excluding
194 new construction and improvements since the date of the election approving such increase,
195 the revenue derived from the adjusted tax rate ceiling is equal to the sum of: the amount of
196 revenue which would have been derived by applying the voter-approved increased tax rate
197 ceiling to total assessed valuation of the political subdivision, as most recently certified by the
198 city or county clerk on or before the date of the election in which such increase is approved,
199 increased by the percentage increase in the consumer price index, as provided by law. Such
200 adjusted tax rate ceiling may be applied to the total assessed valuation of the political
201 subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate
202 increase, upon voter approval, each tax rate increase shall be adjusted in the manner
203 prescribed in this section to yield the sum of: the amount of revenue that would be derived by
204 applying such voter-approved increased rate to the total assessed valuation, as most recently
205 certified by the city or county clerk on or before the date of the election in which such
206 increase was approved, increased by the percentage increase in the consumer price index, as
207 provided by law, from the date of the election to the time of such increase and, so adjusted,
208 shall be the current tax rate ceiling.

209 (3) The governing body of any political subdivision may levy a tax rate lower than its
210 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level
211 not exceeding the tax rate ceiling without voter approval in the manner provided under
212 subdivision (4) of this subsection. Nothing in this section shall be construed as prohibiting a

213 political subdivision from voluntarily levying a tax rate lower than that which is required
214 under the provisions of this section or from seeking voter approval of a reduction to such
215 political subdivision's tax rate ceiling.

216 (4) In a year of general reassessment, a governing body whose tax rate is lower than
217 its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this
218 section as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if
219 such governing body intends to increase its tax rate, the governing body shall conduct a
220 public hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy
221 statement justifying its action prior to setting and certifying its tax rate. The provisions of this
222 subdivision shall not apply to any political subdivision which levies a tax rate lower than its
223 tax rate ceiling solely due to a reduction required by law resulting from sales tax collections.
224 The provisions of this subdivision shall not apply to any political subdivision which has
225 received voter approval for an increase to its tax rate ceiling subsequent to setting its most
226 recent tax rate.

227 6. (1) For the purposes of calculating state aid for public schools pursuant to section
228 163.031, each taxing authority which is a school district shall determine its proposed tax rate
229 as a blended rate of the classes or subclasses of property. Such blended rate shall be
230 calculated by first determining the total tax revenue of the property within the jurisdiction of
231 the taxing authority, which amount shall be equal to the sum of the products of multiplying
232 the assessed valuation of each class and subclass of property by the corresponding tax rate for
233 such class or subclass, then dividing the total tax revenue by the total assessed valuation of
234 the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred.
235 Where the taxing authority is a school district, such blended rate shall also be used by such
236 school district for calculating revenue from state-assessed railroad and utility property as
237 defined in chapter 151 and for apportioning the tax rate by purpose.

238 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
239 of the county commission in the county or counties where the tax rate applies of its tax rate
240 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
241 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
242 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-
243 hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of
244 one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to
245 one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of
246 a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate
247 shall provide data, in such form as shall be prescribed by the state auditor by rule,
248 substantiating such tax rate complies with Missouri law. All forms for the calculation of rates
249 pursuant to this section shall be promulgated as a rule and shall not be incorporated by

reference. The state auditor shall promulgate rules for any and all forms for the calculation of rates pursuant to this section which do not currently exist in rule form or that have been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for annual debt service requirements will be prima facie valid if, after making the payment for which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following year's payments. The county clerk shall keep on file and available for public inspection all such information for a period of three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen days of the date of receipt, examine such information and return to the county clerk his or her findings as to compliance of the tax rate ceiling with this section and as to compliance of any proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor may request a taxing authority to submit documentation supporting such taxing authority's proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings to the taxing authority and shall file a copy of the findings with the information received from the taxing authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk of the state auditor's findings and any request for supporting documentation to accept or reject in writing the rate change certified by the state auditor and to submit all requested information to the state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change certified by the state auditor and the state auditor does not receive supporting information which justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the attorney general's office and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from levying a violative tax rate.

(3) In the event that the taxing authority incorrectly completes the forms created and promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing authority may submit amended forms with an explanation for the needed changes. If such amended forms are filed under regulations prescribed by the state auditor, the state auditor shall take into consideration such amended forms for the purposes of this subsection.

7. No tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

286 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
287 with the provisions of this section, the taxpayer may make a formal complaint with the
288 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action
289 within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to
290 this section and institute an action as representative of a class of all taxpayers within a taxing
291 authority if the class is so numerous that joinder of all members is impracticable, if there are
292 questions of law or fact common to the class, if the claims or defenses of the representative
293 parties are typical of the claims or defenses of the class, and if the representative parties will
294 fairly and adequately protect the interests of the class. In any class action maintained
295 pursuant to this section, the court may direct to the members of the class a notice to be
296 published at least once each week for four consecutive weeks in a newspaper of general
297 circulation published in the county where the civil action is commenced and in other counties
298 within the jurisdiction of a taxing authority. The notice shall advise each member that the
299 court will exclude him or her from the class if he or she so requests by a specified date, that
300 the judgment, whether favorable or not, will include all members who do not request
301 exclusion, and that any member who does not request exclusion may, if he or she desires,
302 enter an appearance. In any class action brought pursuant to this section, the court, in
303 addition to the relief requested, shall assess against the taxing authority found to be in
304 violation of this section the reasonable costs of bringing the action, including reasonable
305 attorney's fees, provided no attorney's fees shall be awarded any attorney or association of
306 attorneys who receive public funds from any source for their services. Any action brought
307 pursuant to this section shall be set for hearing as soon as practicable after the cause is at
308 issue.

309 9. If in any action, including a class action, the court issues an order requiring a taxing
310 authority to revise the tax rates as provided in this section or enjoins a taxing authority from
311 the collection of a tax because of its failure to revise the rate of levy as provided in this
312 section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously
313 paid his or her taxes in part, whether or not the taxes are paid under protest as provided in
314 section 139.031 or otherwise contested. The part of the taxes paid erroneously is the
315 difference in the amount produced by the original levy and the amount produced by the
316 revised levy. The township or county collector of taxes or the collector of taxes in any city
317 shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise
318 the rate of levy as provided in this section shall make available to the collector all funds
319 necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest
320 on any money erroneously paid by him or her pursuant to this subsection. Effective in the
321 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund
322 any tax erroneously paid prior to or during the third tax year preceding the current tax year.

323 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is
324 created under the authority delegated in this section shall become effective only if it complies
325 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
326 This section and chapter 536 are nonseverable and if any of the powers vested with the
327 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
328 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
329 rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid
330 and void.

137.076. 1. In establishing the value of a parcel of real property the county assessor
2 shall consider current market conditions and previous decisions of the county board of
3 equalization, the ~~[state-tax]~~ commission or a court of competent jurisdiction that affected the
4 value of such parcel. For purposes of this section, the term "current market conditions", shall
5 include the impact upon the housing market of foreclosures and bank sales.

6 2. In establishing the value of a parcel of real property, the county assessor shall use
7 an income-based approach for assessment of parcels of real property with federal or state
8 imposed restrictions in regard to rent limitations, operations requirements, or any other
9 restrictions imposed upon the property in connection with:

10 (1) The property being eligible for any income tax credits under Section 42 of the
11 Internal Revenue Code of 1986, as amended;

12 (2) Property constructed with the use of the United States Department of Housing and
13 Urban Development HOME investment partnerships program;

14 (3) Property constructed with the use of incentives provided by the United States
15 Department of Agriculture Rural Development; or

16 (4) Property receiving any other state or federal subsidies provided with respect to use
17 of the property for housing purposes.

18
19 For the purposes of this subsection, the term "income-based approach" shall include the use of
20 direct capitalization methodology and computed by dividing the net operating income of the
21 parcel of property by an appropriate capitalization rate not to exceed the average of the
22 current market data available in the county of said parcel of property. Federal and state tax
23 credits or other subsidies shall not be used when calculating the capitalization rate. Upon
24 expiration of a land use restriction agreement, such parcel of property shall no longer be
25 subject to this subsection.

137.079. Prior to setting its rate or rates as required by section 137.073, each taxing
2 authority shall exclude from its total assessed valuation seventy-two percent of the total
3 amount of assessed value of business personal property that is the subject of an appeal at the
4 ~~[state-tax]~~ commission or in a court of competent jurisdiction in this state. This exclusion

5 shall only apply to the portion of the assessed value of business personal property that is
6 disputed in the appeal, and shall not exclude any portion of the same property that is not
7 disputed. If the taxing authority uses a multirate approach as provided in section 137.073,
8 this exclusion shall be made from the personal property class. The ~~[state-tax]~~ commission
9 shall provide each taxing authority with the total assessed value of business personal property
10 within the jurisdiction of such taxing authority for which an appeal is pending no later than
11 August twentieth of each year. Whenever any appeal is resolved, whether by final
12 adjudication or settlement, and the result of the appeal causes money to be paid to the taxing
13 authority, the taxing authority shall not be required to make an additional adjustment to its
14 rate or rates due to such payment once the deadline for setting its rates, as provided by this
15 chapter, has passed in a ~~[taxable]~~ tax year, but shall adjust its rate or rates due to such
16 payment in the next rate setting cycle to offset the payment in the next ~~[taxable]~~ tax year. For
17 the purposes of this section, the term "business personal property" means tangible personal
18 property which is used in a trade or business or used for production of income and which has
19 a determinable life of longer than one year except that supplies used by a business shall also
20 be considered business personal property, but shall not include livestock, farm machinery,
21 property subject to the motor vehicle registration provisions of chapter 301, property subject
22 to the tables provided in section 137.078, the property of rural electric cooperatives under
23 chapter 394, or property assessed by the ~~[state-tax]~~ commission under chapters 151, 153, and
24 155, section 137.022, and sections 137.1000 to 137.1030.

137.100. The following subjects are exempt from taxation for state, county or local
2 purposes:

- 3 (1) Lands and other property belonging to this state;
- 4 (2) Lands and other property belonging to any city, county or other political
5 subdivision in this state, including market houses, town halls and other public structures, with
6 their furniture and equipments, and on public squares and lots kept open for health, use or
7 ornament;
- 8 (3) Nonprofit cemeteries;
- 9 (4) The real estate and tangible personal property which is used exclusively for
10 agricultural or horticultural societies organized in this state, including not-for-profit
11 agribusiness associations;
- 12 (5) All property, real and personal, actually and regularly used exclusively for
13 religious worship, for schools and colleges, or for purposes purely charitable and not held for
14 private or corporate profit, except that the exemption herein granted does not include real
15 property not actually used or occupied for the purpose of the organization but held or used as
16 investment even though the income or rentals received therefrom is used wholly for religious,
17 educational or charitable purposes;

18 (6) Household goods, furniture, wearing apparel and articles of personal use and
19 adornment, as defined by the ~~[state tax]~~ commission, owned and used by a person in his **or**
20 **her** home or dwelling place;

21 (7) Motor vehicles leased for a period of at least one year to this state or to any city,
22 county, or political subdivision or to any religious, educational, or charitable organization
23 which has obtained an exemption from the payment of federal income taxes, provided the
24 motor vehicles are used exclusively for religious, educational, or charitable purposes;

25 (8) Real or personal property leased or otherwise transferred by an interstate compact
26 agency created pursuant to sections 70.370 to 70.430 or sections 238.010 to 238.100 to
27 another for which or whom such property is not exempt when immediately after the lease or
28 transfer, the interstate compact agency enters into a leaseback or other agreement that directly
29 or indirectly gives such interstate compact agency a right to use, control, and possess the
30 property; provided, however, that in the event of a conveyance of such property, the interstate
31 compact agency must retain an option to purchase the property at a future date or, within the
32 limitations period for reverters, the property must revert back to the interstate compact
33 agency. Property will no longer be exempt under this subdivision in the event of a
34 conveyance as of the date, if any, when:

35 (a) The right of the interstate compact agency to use, control, and possess the property
36 is terminated;

37 (b) The interstate compact agency no longer has an option to purchase or otherwise
38 acquire the property; and

39 (c) There are no provisions for reverter of the property within the limitation period for
40 reverters;

41 (9) All property, real and personal, belonging to veterans' organizations. As used in
42 this section, "veterans' organization" means any organization of veterans with a congressional
43 charter, that is incorporated in this state, and that is exempt from taxation under section 501(c)
44 (19) of the Internal Revenue Code of 1986, as amended;

45 (10) Solar energy systems not held for resale.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the
2 assessor's deputies in all counties of this state including the City of St. Louis shall annually
3 make a list of all real and tangible personal property taxable in the assessor's city, county,
4 town or district. Except as otherwise provided in subsection 3 of this section and section
5 137.078, the assessor shall annually assess all personal property at thirty-three and one-third
6 percent of its true value in money as of January first of each calendar year. The assessor shall
7 annually assess all real property, including any new construction and improvements to real
8 property, and possessory interests in real property at the percent of its true value in money set
9 in subsection 5 of this section. The true value in money of any possessory interest in real

10 property in subclass (3), where such real property is on or lies within the ultimate airport
11 boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a
12 commercial airport having a FAR Part 139 certification and owned by a political subdivision,
13 shall be the otherwise applicable true value in money of any such possessory interest in real
14 property, less the total dollar amount of costs paid by a party, other than the political
15 subdivision, towards any new construction or improvements on such real property completed
16 after January 1, 2008, and which are included in the above-mentioned possessory interest,
17 regardless of the year in which such costs were incurred or whether such costs were
18 considered in any prior year. The assessor shall annually assess all real property in the
19 following manner: new assessed values shall be determined as of January first of each odd-
20 numbered year and shall be entered in the assessor's books; those same assessed values shall
21 apply in the following even-numbered year, except for new construction and property
22 improvements which shall be valued as though they had been completed as of January first of
23 the preceding odd-numbered year. The assessor may call at the office, place of doing
24 business, or residence of each person required by this chapter to list property, and require the
25 person to make a correct statement of all taxable tangible personal property owned by the
26 person or under his or her care, charge or management, taxable in the county. On or before
27 January first of each even-numbered year, the assessor shall prepare and submit a two-year
28 assessment maintenance plan to the county governing body and the ~~[state-tax]~~ commission for
29 their respective approval or modification. The county governing body shall approve and
30 forward such plan or its alternative to the plan to the ~~[state-tax]~~ commission by February first.
31 If the county governing body fails to forward the plan or its alternative to the plan to the ~~[state~~
32 ~~tax]~~ commission by February first, the assessor's plan shall be considered approved by the
33 county governing body. If the ~~[state-tax]~~ commission fails to approve a plan and if the ~~[state~~
34 ~~tax]~~ commission and the assessor and the governing body of the county involved are unable to
35 resolve the differences, in order to receive state cost-share funds outlined in section 137.750,
36 the county or the assessor shall petition the administrative hearing commission, by May first,
37 to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement
38 of the parties, the matter may be stayed while the parties proceed with mediation or
39 arbitration upon terms agreed to by the parties. The final decision of the administrative
40 hearing commission shall be subject to judicial review in the circuit court of the county
41 involved. In the event a valuation of subclass (1) real property within any county with a
42 charter form of government, or within a city not within a county, is made by a computer,
43 computer-assisted method or a computer program, the burden of proof, supported by clear,
44 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any
45 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a

46 presumption that the assessment was made by a computer, computer-assisted method or a
47 computer program. Such evidence shall include, but shall not be limited to, the following:

48 (1) The findings of the assessor based on an appraisal of the property by generally
49 accepted appraisal techniques; and

50 (2) The purchase prices from sales of at least three comparable properties and the
51 address or location thereof. As used in this subdivision, the word "comparable" means that:

52 (a) Such sale was closed at a date relevant to the property valuation; and

53 (b) Such properties are not more than one mile from the site of the disputed property,
54 except where no similar properties exist within one mile of the disputed property, the nearest
55 comparable property shall be used. Such property shall be within five hundred square feet in
56 size of the disputed property, and resemble the disputed property in age, floor plan, number of
57 rooms, and other relevant characteristics.

58 2. Assessors in each county of this state and the City of St. Louis may send personal
59 property assessment forms through the mail.

60 3. The following items of personal property shall each constitute separate subclasses
61 of tangible personal property and shall be assessed and valued for the purposes of taxation at
62 the following percentages of their true value in money:

63 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of
64 one percent;

65 (2) Livestock, twelve percent;

66 (3) Farm machinery, twelve percent;

67 (4) Motor vehicles which are eligible for registration as and are registered as historic
68 motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years
69 old and which are used solely for noncommercial purposes and are operated less than two
70 hundred hours per year or aircraft that are home built from a kit, five percent;

71 (5) Poultry, twelve percent;

72 (6) Tools and equipment used for pollution control and tools and equipment used in
73 retooling for the purpose of introducing new product lines or used for making improvements
74 to existing products by any company which is located in a state enterprise zone and which is
75 identified by any standard industrial classification number cited in subdivision (7) of section
76 135.200, twenty-five percent; and

77 (7) Solar panels, racking systems, inverters, and related solar equipment, components,
78 materials, and supplies installed in connection with solar photovoltaic energy systems, as
79 described in subdivision (46) of subsection 2 of section 144.030, that were constructed and
80 producing solar energy prior to August 9, 2022, five percent.

81 4. The person listing the property shall enter a true and correct statement of the
82 property, in a printed blank prepared for that purpose. The statement, after being filled out,

83 shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall
84 then be delivered to the assessor.

85 5. (1) All subclasses of real property, as such subclasses are established in Section 4
86 (b) of Article X of the ~~[Missouri]~~ Constitution of **Missouri** and defined in section 137.016,
87 shall be assessed at the following percentages of true value:

88 (a) For real property in subclass (1), nineteen percent;

89 (b) For real property in subclass (2), twelve percent; and

90 (c) For real property in subclass (3), thirty-two percent.

91 (2) A taxpayer may apply to the county assessor, or, if not located within a county,
92 then the assessor of such city, for the reclassification of such taxpayer's real property if the use
93 or purpose of such real property is changed after such property is assessed under the
94 provisions of this chapter. If the assessor determines that such property shall be reclassified,
95 he or she shall determine the assessment under this subsection based on the percentage of the
96 tax year that such property was classified in each subclassification.

97 6. Manufactured homes, as defined in section 700.010, which are actually used as
98 dwelling units shall be assessed at the same percentage of true value as residential real
99 property for the purpose of taxation. The percentage of assessment of true value for such
100 manufactured homes shall be the same as for residential real property. If the county collector
101 cannot identify or find the manufactured home when attempting to attach the manufactured
102 home for payment of taxes owed by the manufactured home owner, the county collector may
103 request the county commission to have the manufactured home removed from the tax books,
104 and such request shall be granted within thirty days after the request is made; however, the
105 removal from the tax books does not remove the tax lien on the manufactured home if it is
106 later identified or found. For purposes of this section, a manufactured home located in a
107 manufactured home rental park, rental community or on real estate not owned by the
108 manufactured home owner shall be considered personal property. For purposes of this
109 section, a manufactured home located on real estate owned by the manufactured home owner
110 may be considered real property.

111 7. Each manufactured home assessed shall be considered a parcel for the purpose of
112 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be
113 real estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement
114 to the existing real estate parcel.

115 8. Any amount of tax due and owing based on the assessment of a manufactured
116 home shall be included on the personal property tax statement of the manufactured home
117 owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of
118 section 442.015, in which case the amount of tax due and owing on the assessment of the

119 manufactured home as a realty improvement to the existing real estate parcel shall be
120 included on the real property tax statement of the real estate owner.

121 9. The assessor of each county and each city not within a county shall use a nationally
122 recognized automotive trade publication such as the National Automobile Dealers'
123 Association Official Used Car Guide, Kelley Blue Book, Edmunds, or other similar
124 publication as the recommended guide of information for determining the true value of motor
125 vehicles described in such publication. The ~~[state-tax]~~ commission shall select and make
126 available to all assessors which publication shall be used. The assessor of each county and
127 each city not within a county shall use the trade-in value published in the current October
128 issue of the publication selected by the ~~[state-tax]~~ commission. The assessor shall not use a
129 value that is greater than the average trade-in value in determining the true value of the motor
130 vehicle without performing a physical inspection of the motor vehicle. For vehicles two years
131 old or newer from a vehicle's model year, the assessor may use a value other than average
132 without performing a physical inspection of the motor vehicle. In the absence of a listing for
133 a particular motor vehicle in such publication, the assessor shall use such information or
134 publications that, in the assessor's judgment, will fairly estimate the true value in money of
135 the motor vehicle. For motor vehicles with a true value of less than fifty thousand dollars as
136 of January 1, 2025, the assessor shall not assess such motor vehicle for an amount greater
137 than such motor vehicle was assessed in the previous year, provided that such motor vehicle
138 was properly assessed in the previous year.

139 10. Before the assessor may increase the assessed valuation of any parcel of subclass
140 (1) real property by more than fifteen percent since the last assessment, excluding increases
141 due to new construction or improvements, the assessor shall conduct a physical inspection of
142 such property.

143 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
144 assessor shall notify the property owner of that fact in writing and shall provide the owner
145 clear written notice of the owner's rights relating to the physical inspection. If a physical
146 inspection is required, the property owner may request that an interior inspection be
147 performed during the physical inspection. The owner shall have no less than thirty days to
148 notify the assessor of a request for an interior physical inspection.

149 12. A physical inspection, as required by subsection 10 of this section, shall include,
150 but not be limited to, an on-site personal observation and review of all exterior portions of the
151 land and any buildings and improvements to which the inspector has or may reasonably and
152 lawfully gain external access, and shall include an observation and review of the interior of
153 any buildings or improvements on the property upon the timely request of the owner pursuant
154 to subsection 11 of this section. Mere observation of the property via a drive-by inspection or

155 the like shall not be considered sufficient to constitute a physical inspection as required by
156 this section.

157 13. A county or city collector may accept credit cards as proper form of payment of
158 outstanding property tax or license due. No county or city collector may charge surcharge for
159 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
160 processor, or issuer for its service. A county or city collector may accept payment by
161 electronic transfers of funds in payment of any tax or license and charge the person making
162 such payment a fee equal to the fee charged the county by the bank, processor, or issuer of
163 such electronic payment.

164 14. Any county or city not within a county in this state may, by an affirmative vote of
165 the governing body of such county, opt out of the provisions of this section and sections
166 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general
167 assembly, second regular session and section 137.073 as modified by house committee
168 substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-
169 second general assembly, second regular session, for the next year of the general
170 reassessment, prior to January first of any year. No county or city not within a county
171 shall exercise this opt-out provision after implementing the provisions of this section and
172 sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first
173 general assembly, second regular session and section 137.073 as modified by house
174 committee substitute for senate substitute for senate committee substitute for senate bill no.
175 960, ninety-second general assembly, second regular session, in a year of general
176 reassessment. For the purposes of applying the provisions of this subsection, a political
177 subdivision contained within two or more counties where at least one of such counties has
178 opted out and at least one of such counties has not opted out shall calculate a single tax rate as
179 in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly,
180 second regular session. A governing body of a city not within a county or a county that has
181 opted out under the provisions of this subsection may choose to implement the provisions of
182 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of
183 the ninety-first general assembly, second regular session, and section 137.073 as modified by
184 house committee substitute for senate substitute for senate committee substitute for senate bill
185 no. 960, ninety-second general assembly, second regular session, for the next year of general
186 reassessment, by an affirmative vote of the governing body prior to December thirty-first of
187 any year.

188 15. The governing body of any city of the third classification with more than twenty-
189 six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants
190 located in any county that has exercised its authority to opt out under subsection 14 of this
191 section may levy separate and differing tax rates for real and personal property only if such

192 city bills and collects its own property taxes or satisfies the entire cost of the billing and
193 collection of such separate and differing tax rates. Such separate and differing rates shall not
194 exceed such city's tax rate ceiling.

195 16. Any portion of real property that is available as reserve for strip, surface, or coal
196 mining for minerals for purposes of excavation for future use or sale to others that has not
197 been bonded and permitted under chapter 444 shall be assessed based upon how the real
198 property is currently being used. Any information provided to a county assessor, ~~[state-tax]~~
199 **the** commission, state agency, or political subdivision responsible for the administration of
200 tax policies shall, in the performance of its duties, make available all books, records, and
201 information requested, except such books, records, and information as are by law declared
202 confidential in nature, including individually identifiable information regarding a specific
203 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall
204 mean all real property that is in use or readily available as a reserve for strip, surface, or coal
205 mining for minerals for purposes of excavation for current or future use or sale to others that
206 has been bonded and permitted under chapter 444.

137.122. 1. As used in this section, the following terms mean:

2 (1) "Business personal property", tangible personal property which is used in a trade
3 or business or used for production of income and which has a determinable life of longer than
4 one year except that supplies used by a business shall also be considered business personal
5 property, but shall not include livestock, farm machinery, grain and other agricultural crops in
6 an unmanufactured condition, property subject to the motor vehicle registration provisions of
7 chapter 301, property assessed under section 137.078, the property of rural electric
8 cooperatives under chapter 394, or property assessed by the ~~[state-tax]~~ commission under
9 chapters 151, 153, and 155, section 137.022, and sections 137.1000 to 137.1030;

10 (2) "Class life", the class life of property as set out in the federal Modified
11 Accelerated Cost Recovery System life tables or their successors under the Internal Revenue
12 Code as amended;

13 (3) "Economic or functional obsolescence", a loss in value of personal property above
14 and beyond physical deterioration and age of the property. Such loss may be the result of
15 economic or functional obsolescence or both;

16 (4) "Original cost", the price the current owner, the taxpayer, paid for the item without
17 freight, installation, or sales or use tax. In the case of acquisition of items of personal
18 property as part of an acquisition of an entity, the original cost shall be the historical cost of
19 those assets remaining in place and in use and the placed-in-service date shall be the date of
20 acquisition by the entity being acquired;

21 (5) "Placed in service", property is placed in service when it is ready and available for
22 a specific use, whether in a business activity, an income-producing activity, a tax-exempt

23 activity, or a personal activity. Even if the property is not being used, the property is in
24 service when it is ready and available for its specific use;

25 (6) "Recovery period", the period over which the original cost of depreciable tangible
26 personal property shall be depreciated for property tax purposes and shall be the same as the
27 recovery period allowed for such property under the Internal Revenue Code.

28 2. To establish uniformity in the assessment of depreciable tangible personal property,
29 each assessor shall use the standardized schedule of depreciation in this section to determine
30 the assessed valuation of depreciable tangible personal property for the purpose of estimating
31 the value of such property subject to taxation under this chapter.

32 3. For purposes of this section, and to estimate the value of depreciable tangible
33 personal property for mass appraisal purposes, each assessor shall value depreciable tangible
34 personal property by applying the class life and recovery period to the original cost of the
35 property according to the following depreciation schedule. The percentage shown for the first
36 year shall be the percentage of the original cost used for January first of the year following the
37 year of acquisition of the property, and the percentage shown for each succeeding year shall
38 be the percentage of the original cost used for January first of the respective succeeding year
39 as follows:

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00	85.00	89.29	92.50	95.00	96.25
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	5.00	24.99	42.88	56.81	69.25	76.18
5		10.00	30.63	48.07	62.32	70.46
6			18.38	39.33	56.09	65.18
7			10.00	30.59	50.19	60.29
8				21.85	44.29	55.77
9				15.00	38.38	51.31
10					32.48	46.85
11					26.57	42.38
12					20.67	37.92
13					15.00	33.46
14						29.00
15						24.54
16						20.08
17						20.00

59

60 Depreciable tangible personal property in all recovery periods shall continue in subsequent
61 years to have the depreciation factor last listed in the appropriate column so long as it is
62 owned or held by the taxpayer. The ~~[state-tax]~~ commission shall study and analyze the values
63 established by this method of assessment and in every odd-numbered year make
64 recommendations to the joint committee on tax policy pertaining to any changes in this
65 methodology, if any, that are warranted.

66 4. Such estimate of value determined under this section shall be presumed to be
67 correct for the purpose of determining the true value in money of the depreciable tangible
68 personal property, but such estimation may be disproved by substantial and persuasive
69 evidence of the true value in money under any method determined by the ~~[state-tax]~~
70 commission to be correct, including, but not limited to, an appraisal of the tangible personal
71 property specifically utilizing generally accepted appraisal techniques, and contained in a
72 narrative appraisal report in accordance with the Uniform Standards of Professional Appraisal
73 Practice or by proof of economic or functional obsolescence or evidence of excessive
74 physical deterioration. For purposes of appeal of the provisions of this section, the salvage or
75 scrap value of depreciable tangible personal property may only be considered if the property
76 is not in use as of the assessment date.

77 5. This section shall not apply to business personal property placed in service before
78 January 2, 2006. Nothing in this section shall create a presumption as to the proper method of
79 determining the assessed valuation of business personal property placed in service before
80 January 2, 2006.

81 6. The provisions of this section are not intended to modify the definition of tangible
82 personal property as defined in section 137.010.

137.160. If the assessor discovers any real property, presumed to be subject to
2 taxation, which has not been returned to him **or her** by the clerk, he **or she** shall assess such
3 property and enter the same on the assessment list. And if, upon the return of such list to the
4 clerk, it shall appear that any such real property has not been returned by the ~~[state-tax]~~
5 commission, it shall be the duty of the clerk to advise the ~~[state-tax]~~ commission of the facts,
6 describing the property so returned by the assessor, and the ~~[state-tax]~~ commission shall
7 ascertain the true condition of such real property, and advise the said clerk thereof, who shall
8 correct the records of his **or her** office in accordance with the facts in the case.

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; every such increase in assessed valuation made by the
4 assessor shall be subject to review by the county board of equalization whereat the landowner
5 shall be entitled to be heard, and the notice to the landowner shall so state.

6 2. Effective January 1, 2009, for all counties with a charter form of government, other
7 than any county adopting a charter form of government after January 1, 2008, whenever any
8 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
9 record owner on or before June fifteenth of such increase and, in a year of general
10 reassessment, the county shall notify the record owner of the projected tax liability likely to
11 result from such an increase, either in person, or by mail directed to the last known address;
12 every such increase in assessed valuation made by the assessor shall be subject to review by
13 the county board of equalization whereat the landowner shall be entitled to be heard, and the
14 notice to the landowner shall so state. Notice of the projected tax liability from the county
15 shall accompany the notice of increased valuation from the assessor.

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

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

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

41 (1) The record owner's name, address, and the parcel number of the property;

42 (2) A list of all political subdivisions levying a tax upon the property of the record
43 owner;

44 (3) The projected tax rate for each political subdivision levying a tax upon the
45 property of the record owner, and the purpose for each levy of such political subdivisions;

46 (4) The previous year's tax rates for each individual tax levy imposed by each
47 political subdivision levying a tax upon the property of the record owner;

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

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

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

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

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

137.235. In preparing said assessor's book, each county assessor shall provide therein
2 three columns for values. The first to contain the total assessed valuation of tangible personal
3 property assessed to each individual, and the assessed valuation of each tract of land or town
4 lot listed; the second column to contain the valuation of such property as corrected and
5 equalized by the county board; and upon the receipt of a certificate from the state ~~[tax]~~
6 **assessment** commission setting forth the action of said commission in respect to his **or her**
7 county, the county clerk shall extend in the third column the valuation as equalized and
8 assessed by said ~~[state-tax]~~ commission. In all cases of extension where the equalized
9 valuation shall happen to be fractional, the clerk shall reject all such fractions as may fall
10 below fifty cents; fractions of fifty cents or more shall be extended as one dollar. The state,
11 county and all other taxes shall be computed and extended by the county clerk in separate
12 columns against the valuation produced by the equalization of the several classes of property
13 by the ~~[state-tax]~~ commission; provided, that only one column shall be used for the total state
14 taxes, and one column for the total county taxes, such columns to be headed with the total tax

15 rate for such purposes, except that the county road tax may be extended in a separate column.
16 In the extension of taxes the fraction of a cent shall be extended as one cent. The county clerk
17 shall add up the figures showing the amount of such tax, in the proper columns, and the
18 aggregate amount in each column shall be noted on each page. Said clerk shall test the
19 accuracy of such additions by computing the amount of such tax on the aggregate amount of
20 property on each page, that he **or she** may be certain that the tax has been correctly extended
21 and added.

137.237. The county assessor of each county and the assessor of any city not within a
2 county shall, beginning January 1, 1989, and every odd-numbered year thereafter, identify,
3 list, and state the true value in money of the property in such county or city not within a
4 county which is totally or partially exempt from ad valorem taxes for such ~~[taxable]~~ **tax** year
5 pursuant to sections 99.800 to 99.865; sections 135.200 to 135.255; and section 353.110.
6 Such properties shall be identified and listed, with the true value in money of the property
7 included as well as the number of years of abatement remaining and the percentage of true
8 value exempted for the abated properties, in a report filed with the ~~[state tax]~~ commission and
9 the assessor of the county or city not within a county on or before November 1, 1989, and
10 November first of every odd-numbered year thereafter. Such report, in summary form, shall
11 be included in each reassessment notice stating said tax abatements in each county or city not
12 within a county and, in addition, include a statement that a list of specific abated property is
13 available for inspection upon request at the county courthouse or city hall of any city not
14 within a county.

137.243. 1. To determine the "projected tax liability" required by subsections 2 and 4
2 of section 137.180, subsection 3 of section 137.355, and subsection 2 of section 137.490, the
3 assessor, on or before March first of each odd-numbered tax year, shall provide the clerk with
4 the assessment book which for this purpose shall contain the real estate values for that year,
5 the prior year's state assessed values, and the prior year's personal property values. On or
6 before March fifteenth, the clerk shall make out an abstract of the assessment book showing
7 the aggregate amounts of different kinds of real, personal, and other tangible property and the
8 valuations of each for each political subdivision in the county, or in the city for any city not
9 within a county, entitled to levy ad valorem taxes on property except for municipalities
10 maintaining their own tax or assessment books. The governing body of each political
11 subdivision or a person designated by the governing body shall use such information to
12 informally project a nonbinding tax levy for that year and return such projected tax levy to the
13 clerk no later than April eighth. The clerk shall forward such information to the collector who
14 shall then calculate and, no later than April thirtieth, provide to the assessor the projected tax
15 liability for each real estate parcel for which the assessor intends to mail a notice of increase
16 pursuant to sections 137.180, 137.355, and 137.490.

17 2. Political subdivisions located at least partially within two or more counties, which
18 are subject to divergent time requirements, shall comply with all requirements applicable to
19 each such county and may utilize the most recent available information to satisfy such
20 requirements.

21 3. Failure by an assessor to timely provide the assessment book or notice of increased
22 assessed value, as provided in this section, may result in the ~~[state-tax]~~ commission
23 withholding all or a part of the moneys provided under section 137.720 and all state per-
24 parcel reimbursement funds which would otherwise be made available to such assessor.

25 4. Failure by a political subdivision to provide the clerk with a projected tax levy in
26 the time prescribed under this section shall result in a twenty percent reduction in such
27 political subdivision's tax rate for the tax year, unless such failure is a direct result of a
28 delinquency in the provision of, or failure to provide, information required by this section by
29 the assessor or the clerk. If a political subdivision fails to provide the projected tax rate as
30 provided in this section, the clerk shall notify the state auditor who shall, within seven days of
31 receiving such notice, estimate a nonbinding tax levy for such political subdivision and return
32 such to the clerk. The clerk shall notify the state auditor of any applicable reduction to a
33 political subdivision's tax rate.

34 5. Any taxing district wholly within a county with a township form of government
35 may, through a request submitted by the county clerk, request that the state auditor's office
36 estimate a nonbinding projected tax rate based on the information provided by the county
37 clerk. The auditor's office shall return the projected tax rate to the county clerk no later than
38 April eighth.

39 6. The clerk shall deliver the abstract of the assessment book to each taxing district
40 with a notice stating that their projected tax rates be returned to the clerk by April eighth.

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.

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

137.295. When the books or lists for the collectors are completed, the county clerks
2 shall make a complete statement of the assessment and taxes charged, on blanks and in
3 conformity to instructions furnished by the director of revenue. The collector shall subscribe
4 a receipt for the tax book on the statement. The clerk shall record the statement and forward it
5 to the director of revenue, and forward a copy thereof to the [~~state-tax~~] commission.

137.300. If, for any cause, there has been a failure to levy the state, county, school or
2 other taxes, or any portion thereof, or to extend and authenticate the taxes for the use of the
3 collector, or to deliver to the collector a proper tax book for the collection of the taxes, as
4 required by law, in any county for any year or years, the clerk of the county commission of
5 the county for the time being, when so required for the state taxes by the state [~~tax~~]
6 **assessment** commission, and for the county, school or other taxes by the county commission,
7 shall make a supplemental tax book for the year or years. The supplemental tax book shall be
8 made upon the assessments for the year or years for which the taxes should have been levied,
9 or if there has been a failure to assess the property, upon the assessment made as required by
10 section 137.175. The taxes for each year shall be in a separate book and shall be levied for
11 the state, county, school and other taxes, or portions of the taxes that were not levied and
12 collected at the proper time. In making the supplemental tax book, and in all subsequent
13 proceedings thereon, the county commission, clerk of the county commission and the

14 collector shall be governed by the law in force for the same duties, and shall receive the
 15 compensation that is provided by law for similar duties. If the taxes or any portion of them
 16 have been paid upon defective or illegal tax books, the amounts so paid shall not be charged
 17 in the supplemental tax books, and if the taxes have been paid in full upon any property, the
 18 taxes, with the description of the property and the name of the owner thereof, shall be omitted
 19 from the supplemental tax book.

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

137.345. 1. If any person, corporation, partnership or association neglects or refuses
 2 to deliver an itemized statement or list of all the taxable tangible personal property signed and
 3 certified by the taxpayer, as required by section 137.340, by the first day of March, the
 4 taxpayer shall be assessed a penalty added to the tax bill, based on the assessed value of the
 5 property that was not reported, as follows:

Assessed Valuation	Penalty
0 - \$1,000	\$15.00
\$1,001 - \$2,000	\$25.00
\$2,001 - \$3,000	\$35.00
\$3,001 - \$4,000	\$45.00
\$4,001 - \$5,000	\$55.00
\$5,001 - \$6,000	\$65.00
\$6,001 - \$7,000	\$75.00
\$7,001 - \$8,000	\$85.00
\$8,001 - \$9,000	\$95.00
\$9,001 and above	\$105.00

18 The assessor in any county of the first classification without a charter form of government
 19 with a population of one hundred thousand or more inhabitants which contains all or part of a
 20 city with a population of three hundred fifty thousand or more inhabitants shall omit assessing
 21 the penalty in any case where he or she is satisfied the neglect is unavoidable and not willful
 22 or falls into one of the following categories. The assessor in all other political subdivisions

23 shall omit assessing the penalty in any case where he or she is satisfied the neglect falls into at
24 least one of the following categories:

- 25 (1) The taxpayer is in military service and is outside the state;
- 26 (2) The taxpayer filed timely, but in the wrong county;
- 27 (3) There was a loss of records due to fire, theft, fraud or flood;
- 28 (4) The taxpayer can show the list was mailed timely as evidenced by the date of
29 postmark;
- 30 (5) The assessor determines that no form for listing personal property was mailed to
31 the taxpayer for that tax year; or
- 32 (6) The neglect occurred as a direct result of the actions or inactions of the county or
33 its employees or contractors.

34 2. It shall be the duty of the county commission and assessor to place on the
35 assessment rolls for the year all property discovered in the calendar year which was taxable
36 on January first of that year.

37 3. Between March first and April first, the assessor shall send to each taxpayer who
38 was sent an assessment list for the current tax year, and said list was not returned to the
39 assessor, a second notice that statutes require that the assessment list be returned immediately.
40 In the event the taxpayer returns the assessment list to the assessor before May first, the
41 penalty described in subsection 1 of this section shall not apply. If said assessment list is not
42 returned before May first by the taxpayer, the penalty shall apply.

43 4. ~~[The assessor, in the absence of the owner failing]~~ **If the owner fails** to deliver a
44 required list of property, **the assessor** is not required to furnish to the owner a duplicate of the
45 assessment as made.

46 5. In every instance where a taxpayer has appealed to the board of equalization or the
47 ~~[state tax]~~ commission the assessment of the taxpayer's property, real or personal, and that
48 appeal has been successful, then in the next following and all subsequent years the basis upon
49 which the assessor must base future assessments of the subject property shall be the basis
50 established by the successful appeal and any increases must be established from that basis.

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the
3 valuation of any real property, he **or she** shall forthwith notify the record owner of the
4 increase either in person or by mail directed to the last known address, and if the address of
5 the owner is unknown notice shall be given by publication in two newspapers published in the
6 county.

7 2. For all calendar years prior to the first day of January of the year following receipt
8 of software necessary for the implementation of the requirements provided under subsections
9 3 and 4 of this section from the ~~[state tax]~~ commission, whenever any assessor shall increase

10 the valuation of any real property, he or she shall forthwith notify the record owner on or
11 before June fifteenth of the previous assessed value and such increase either in person, or by
12 mail directed to the last known address and include on the face of such notice, in no less than
13 twelve-point font, the following statement:

14 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT
15 MAY INCREASE YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER
16 THIRTY-FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY
17 HAS INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE _____
18 (INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR
19 COUNTY ASSESSOR.

20 3. Effective January first of the year following receipt of software necessary for the
21 implementation of the requirements provided under this subsection and subsection 4 of this
22 section from the ~~[state tax]~~ commission, if an assessor increases the valuation of any real
23 property, the assessor, on or before June fifteenth, shall notify the record owner of the
24 increase and, in a year of general reassessment, the county shall notify the record owner of the
25 projected tax liability likely to result from such an increase either in person or by mail
26 directed to the last known address, and, if the address of the owner is unknown, notice shall
27 be given by publication in two newspapers published in the county. Notice of the projected
28 tax liability from the county shall accompany the notice of increased valuation from the
29 assessor.

30 4. The notice of projected tax liability, required under subsection 3 of this section,
31 from the county shall include:

32 (1) **The** record owner's name, address, and the parcel number of the property;

33 (2) A list of all political subdivisions levying a tax upon the property of the record
34 owner;

35 (3) The projected tax rate for each political subdivision levying a tax upon the
36 property of the record owner, and the purpose for each levy of such political subdivisions;

37 (4) The previous year's tax rates for each individual tax levy imposed by each
38 political subdivision levying a tax upon the property of the record owner;

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

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

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

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

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 **or she** has made diligent efforts
5 to 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]~~ **assessment** commission.

13 3. Upon failure to make out and forward the abstract to the state ~~[tax]~~ **assessment**
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.

137.405. The provisions of sections 137.325 to 137.420 shall not apply to property,
2 the assessment of which by the ~~[state-tax]~~ commission is otherwise provided for by law.

137.465. 1. It shall be the duty of the county clerk of each county in this state, that
2 has or hereafter may adopt township organization, to annually submit, for the use of the
3 collector-treasurer of each county, correct lists of the property assessed, which lists shall be in
4 alphabetical order, the names of the persons owing tax on personal property in the county, the
5 aggregate value of such property assessed to each person, and the amount of taxes due
6 thereon.

7 2. The county clerk shall also submit for the use of the collector-treasurer an abstract
8 of all real property which is assessed, in numerical order, which shall show the name or
9 names, if known, of the person or persons to whom each tract or lot is assessed, and the value
10 of each tract or lot, and the amount of taxes due thereon, which list shall be made out in strict
11 conformity with the forms and instructions furnished by the ~~[state-tax]~~ commission.

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

137.515. After the assessment plat books or records have been corrected, the assessor
2 shall make an abstract thereof showing the amount of the several kinds of property assessed
3 and specifying the amount of value of all taxable property within the city, and certify thereon

4 that the same is a true and correct abstract of all such property in the city so far as he **or she**
5 has been able to ascertain. One copy of the abstract, verified by his **or her** oath, shall be
6 delivered on or before the twentieth day of July to the mayor, and another to the ~~[state tax]~~
7 commission.

137.720. 1. A percentage of all ad valorem property tax collections allocable to each
2 taxing authority within the county and the county shall be deducted from the collections of
3 taxes each year and shall be deposited into the assessment fund of the county as required
4 pursuant to section 137.750. The percentage shall be one-half of one percent for all counties
5 of the first and second classification and cities not within a county and one percent for
6 counties of the third and fourth classification.

7 2. Prior to July 1, 2009, for counties of the first classification, counties with a charter
8 form of government, and any city not within a county, an additional one-eighth of one percent
9 of all ad valorem property tax collections shall be deducted from the collections of taxes each
10 year and shall be deposited into the assessment fund of the county as required pursuant to
11 section 137.750, and for counties of the second, third, and fourth classification, an additional
12 one-quarter of one percent of all ad valorem property tax collections shall be deducted from
13 the collections of taxes each year and shall be deposited into the assessment fund of the
14 county as required pursuant to section 137.750, provided that such additional amounts shall
15 not exceed one hundred thousand dollars in any year for any county of the first classification
16 and any county with a charter form of government and fifty thousand dollars in any year for
17 any county of the second, third, or fourth classification.

18 3. Effective July 1, 2009, for counties of the first classification, counties with a
19 charter form of government, and any city not within a county, an additional one-eighth of one
20 percent of all ad valorem property tax collections shall be deducted from the collections of
21 taxes each year and shall be deposited into the assessment fund of the county as required
22 pursuant to section 137.750, and for counties of the second, third, and fourth classification, an
23 additional one-half of one percent of all ad valorem property tax collections shall be deducted
24 from the collections of taxes each year and shall be deposited into the assessment fund of the
25 county as required pursuant to section 137.750, provided that such additional amounts shall
26 not exceed one hundred twenty-five thousand dollars in any year for any county of the first
27 classification and any county with a charter form of government and seventy-five thousand
28 dollars in any year for any county of the second, third, or fourth classification.

29 4. The county shall bill any taxing authority collecting its own taxes. The county may
30 also provide additional moneys for the fund. To be eligible for state cost-share funds
31 provided pursuant to section 137.750, every county shall provide from the county general
32 revenue fund an amount equal to an average of the three most recent years of the amount
33 provided from general revenue to the assessment fund; provided, however, that capital

34 expenditures and equipment expenses identified in a memorandum of understanding signed
35 by the county's governing body and the county assessor prior to transfer of county general
36 revenue funds to the assessment fund shall be deducted from a year's contribution before
37 computing the three-year average, except that a lesser amount shall be acceptable if
38 unanimously agreed upon by the county assessor, the county governing body, and the state
39 ~~[tax]~~ **assessment** commission. The county shall deposit the county general revenue funds in
40 the assessment fund as agreed to in its original or amended maintenance plan~~[5]~~. State
41 reimbursement funds shall be withheld until the amount due is properly deposited in such
42 fund.

43 5. For all years beginning on or after January 1, 2010, any property tax collections
44 deposited into the county assessment funds provided for in subsection 2 of this section shall
45 be disallowed in any year in which the state ~~[tax]~~ **assessment** commission notifies the county
46 that state assessment reimbursement funds have been withheld from the county for three
47 consecutive quarters due to noncompliance by the assessor or county commission with the
48 county's assessment maintenance plan.

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
9 and equalization maintenance plan. The state shall reimburse each eligible county a
10 minimum of three dollars per parcel for up to twenty thousand parcels, but no further
11 reimbursements shall be made until the county has expended at least two-thirds of that
12 amount of money for assessment maintenance from its assessment fund. The annual state
13 reimbursement to any county pursuant to this section in 2000 shall not exceed seven dollars
14 per parcel of real property in the county and each year thereafter such maximum amount may
15 be increased by up to three percent, but the amount reimbursed by the state shall not exceed
16 sixty percent of the actual costs and expenses incurred, except that counties entitled to only
17 the three-dollar per parcel minimum shall receive one-fourth of the state's contribution each
18 quarter.

19 2. The governing body of each county and city not within a county which seeks or
20 will seek reimbursement under any provision of this section or section 137.720 shall establish
21 a fund to be known as the "Assessment Fund", to be used solely as a depository for funds
22 received by the county or city pursuant to this section and sections 137.037 and 137.720, from

23 the general revenue fund of the county or other sources for the purpose of funding the costs
24 and expenses incurred in implementing an assessment and equalization maintenance plan
25 approved under section 137.115 and for assessing real and personal 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
44 [~~state-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.

137.930. Any person, partnership, association, or corporation making claim to no-
2 situs status on any property under sections 137.900 to 137.960 shall do so in the form and
3 manner prescribed by the [~~state-tax~~] commission. All such claims shall be accompanied by a
4 certification of the warehouseman or owner as to the status on its books of the property
5 involved.

137.940. If any in-transit property is reconsigned to a final destination in the state of
2 Missouri, the owner or his **or her** agent shall file a monthly report with the county assessor of
3 the county in which the warehouse is located, in the form and manner prescribed by the [~~state~~

4 ~~tax~~] commission. All property so reconsigned which was owned or held on the first day of
5 January shall be assessed and taxed.

137.985. The [~~state-tax~~] commission shall apportion the aggregate value of all
2 distributable property of such private car companies, except such valuations as are found to
3 be de minimis, to each county, showing the valuation apportioned for taxation by each
4 political subdivision in the county authorized to levy ad valorem property taxes. Such
5 apportionment shall be determined by the proportion of main line miles of track in each
6 county to the total mileage of main line track in the state of each of the railroad or street
7 railway companies which have transported railroad cars in behalf of such private car company
8 in the prior year. Valuation apportioned for taxation in behalf of school districts shall be the
9 same as that apportioned for each county, and such valuation shall be taxed using an average
10 school tax rate in each county in the manner provided in chapter 151 with the resulting
11 revenues distributed as provided in chapter 151.

137.1003. As used in sections 137.1000 to 137.1030, the following terms mean:

- 2 (1) "Commission", the state [~~tax~~] **assessment** commission, **or its successor entity**;
- 3 (2) "Director", the director of revenue;
- 4 (3) "Distributable property", all property which is used directly in the movement of
5 passengers and freight, including railroad cars, but not property used as a collateral facility
6 nor property held for purposes other than rail transportation;
- 7 (4) "Freight line company", any person, association, company or corporation, not
8 being the owner or lessee of a railroad or street railway company, engaged in the business of
9 furnishing or leasing any railroad cars except dining, buffet, chair, parlor, or sleeping cars,
10 which are used in the operation of any railroad or street railway company wholly or partly
11 within the state, or when owning and operating, or operating, any railroad freight, refrigerator
12 or tank car on railway lines in this state for the transportation of his, **her**, or its goods, wares,
13 merchandise or products.

137.1018. 1. The commission shall ascertain the statewide average rate of property
2 taxes levied the preceding year, based upon the total assessed valuation of the railroad and
3 street railway companies and the total property taxes levied upon the railroad and street
4 railway companies. It shall determine total property taxes levied from reports prescribed by
5 the commission from the railroad and street railway companies. Total taxes levied shall not
6 include revenues from the surtax on subclass three real property.

7 2. The commission shall report its determination of average property tax rate for the
8 preceding year, together with the taxable distributable assessed valuation of each freight line
9 company for the current year to the director no later than October first of each year.

10 3. Taxes on property of such freight line companies shall be collected at the state level
11 by the director on behalf of the counties and other local public taxing entities and shall be

12 distributed in accordance with sections 137.1021 and 137.1024. The director shall tax such
13 property based upon the distributable assessed valuation attributable to Missouri of each
14 freight line company, using the average tax rate for the preceding year of the railroad and
15 street railway companies certified by the commission. Such tax shall be due and payable on
16 or before December thirty-first of the year levied and, if it becomes delinquent, shall be
17 subject to a penalty equal to that specified in section 140.100.

18 4. (1) As used in this subsection, the following terms mean:

19 (a) "Eligible expenses", expenses incurred in this state to manufacture, maintain, or
20 improve a freight line company's qualified rolling stock;

21 (b) "Qualified rolling stock", any freight, stock, refrigerator, or other railcars subject
22 to the tax levied under this section.

23 (2) For all ~~taxable~~ tax years beginning on or after January 1, 2009, a freight line
24 company shall, subject to appropriation, be allowed a credit against the tax levied under this
25 section for the applicable tax year. The tax credit amount shall be equal to the amount of
26 eligible expenses incurred during the calendar year immediately preceding the tax year for
27 which the credit under this section is claimed. The amount of the tax credit issued shall not
28 exceed the freight line company's liability for the tax levied under this section for the tax year
29 for which the credit is claimed.

30 (3) A freight line company may apply for the credit by submitting to the commission
31 an application in the form prescribed by the ~~state tax~~ commission.

32 (4) Subject to appropriation, the state shall reimburse, on an annual basis, any
33 political subdivision of this state for any decrease in revenue due to the provisions of this
34 subsection.

35 5. Pursuant to section 23.253 of the Missouri sunset act:

36 (1) The program authorized under subsection 4 of this section shall expire on August
37 28, 2028; and

38 (2) Subsection 4 of this section shall terminate on September 1, 2029.

138.030. 1. The members of the county board of equalization shall each take an oath,
2 to be administered by the clerk, to fairly and impartially equalize the valuation of all real
3 estate and tangible personal property taxable by the county.

4 2. The board shall hear complaints and equalize the valuation and assessments upon
5 all real and tangible personal property taxable by the county so that all the property shall be
6 entered on the tax book at its true value. The board shall not reduce the valuation of the real
7 or tangible personal property below the value thereof as fixed by the ~~state tax~~ commission.

138.060. 1. The county board of equalization shall, in a summary way, determine all
2 appeals from the valuation of property made by the assessor, and shall correct and adjust the
3 assessment accordingly. There shall be no presumption that the assessor's valuation is

4 correct. In any county with a charter form of government with a population greater than two
5 hundred eighty thousand inhabitants but less than two hundred eighty-five thousand
6 inhabitants, in any county with a charter form of government with greater than one million
7 inhabitants, in any city not within a county, and in any other county for any property whose
8 assessed valuation increased at least fifteen percent from the previous assessment unless the
9 increase is due to new construction or improvement, the assessor shall have the burden to
10 prove that the assessor's valuation does not exceed the true market value of the subject
11 property. In such county or city, in the event a physical inspection of the subject property is
12 required by subsection 10 of section 137.115, the assessor shall have the burden to establish
13 the manner in which the physical inspection was performed and shall have the burden to
14 prove that the physical inspection was performed in accordance with section 137.115. In such
15 county or city, in the event the assessor fails to provide sufficient evidence to establish that
16 the physical inspection was performed in accordance with section 137.115, the property
17 owner shall prevail on the appeal as a matter of law. At any hearing before the ~~[state-tax]~~
18 commission or a court of competent jurisdiction of an appeal of assessment from a first class
19 charter county or a city not within a county, the assessor shall not advocate nor present
20 evidence advocating a valuation higher than that value finally determined by the assessor or
21 the value determined by the board of equalization, whichever is higher, for that assessment
22 period.

23 2. The county clerk shall keep an accurate record of the proceedings and orders of the
24 board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the
25 tax book according to the orders of such board and the orders of the ~~[state-tax]~~ commission,
26 except that in adding or deducting such percent to each tract or parcel of real estate as
27 required by such board or ~~[state-tax]~~ commission, he **or she** shall add or deduct in each case
28 any fractional sum of less than fifty cents, so that the value of any separate tract shall contain
29 no fractions of a dollar.

138.080. In case the report of equalization from the ~~[state-tax]~~ commission be not
2 received before or during the session of the county board of equalization, then it shall be the
3 duty of the county clerk to adjust the tax books according to such report when received.

138.110. Complaints as to rulings of the county board of equalization in such counties
2 shall be filed according to law with the ~~[state-tax]~~ commission not later than September
3 thirtieth of the year in which such ruling was made.

138.135. 1. Notwithstanding any other provision of law to the contrary, the county
2 assessor of any county of the first classification with a population of at least nine hundred
3 thousand inhabitants shall not be a member of the county board of equalization.

4 2. In any county of the first classification with a population of at least nine hundred
5 thousand inhabitants, when there is an order of the board of equalization or the ~~[state-tax]~~

6 commission, including a settlement order, relating to the assessment of property, the
7 assessment shall remain the same for the subsequent even-numbered year unless there has
8 been new construction or property improvements between January first of the odd-numbered
9 year and January first of the following even-numbered year.

10 3. In any county of the first classification with a population of at least nine hundred
11 thousand inhabitants, when a hearing is conducted by the board of equalization pursuant to
12 this chapter, if the property owner requests to be heard by a majority of the board of
13 equalization, and a majority of the board of equalization is not in attendance for any reason,
14 the position of the property owner shall prevail without further action.

138.180. Any person may appeal in writing to the board of equalization from the
2 assessment of his **or her** property, which appeal shall specify the matter of which he **or she**
3 complains and which shall be filed at the office of the assessor of the city on or before the
4 second Monday in July of each year, and any person so appealing shall have the right of
5 appeal from decisions of the local board to the ~~[state tax]~~ commission as provided by law.
6 There shall be no presumption that the assessor's valuation is correct.

138.190. 1. There is hereby created within the state department of revenue a
2 commission to be known and designated as the "State Tax Commission". **Beginning on the**
3 **effective date of this section, the state tax commission shall be renamed the "State**
4 **Assessment Commission"**. The director of revenue shall have no supervision, authority or
5 control over such actions or decisions of the ~~[state tax]~~ commission as relates to its duties
6 prescribed by law. The ~~[state tax]~~ commission shall be composed of three members, chosen
7 from the two major political parties, who shall be appointed by the governor, with the advice
8 and consent of the senate, one of whom shall be designated ~~[chairman]~~ **chair**, and to hold
9 office for staggered terms of six years; provided, however, that of members first appointed,
10 one member shall be appointed for a term of two years, one member for a term of four years,
11 and one member for a term of six years. Each commissioner shall hold office until his **or her**
12 successor shall qualify.

13 2. As used in chapters 137, 151, 153, and 155 and this chapter, unless the context
14 clearly indicates otherwise, the terms "commission" or "state tax commission" shall
15 mean the state assessment commission, or its successor entity, as renamed under this
16 section.

17 3. All statutory references to the state tax commission in relation to the purposes
18 provided under this chapter shall mean the state assessment commission as renamed
19 under this section and references in the statutes to such entity after such renaming shall
20 continue to apply to the commission.

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 **or her** appointment. At all times the

3 ~~[state-tax]~~ commission shall be so constituted that not more than two members shall be of the
4 same 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.

138.210. Before entering upon the duties of his **or her** office, each commissioner
2 shall take and subscribe to the following oath:

3 State of Missouri,)
4) -ss
5 County of _____)

6 I, _____, do solemnly swear that I will support the Constitution of the
7 United States and the Constitution of ~~[the state of]~~ Missouri; that I will
8 faithfully and impartially discharge my duties as a member of the state
9 ~~[tax]~~ **assessment** commission; and that I will according to my best
10 knowledge and judgment cause to be enforced all the laws of this state
11 pertaining to the duties of the state ~~[tax]~~ **assessment** commission, so
12 help me God.

13
14 Subscribed and sworn to this _____ day of _____ 20_____

138.235. 1. The commission shall conduct seminars for its area supervisors and field
2 representatives, both in its office in Jefferson City and in various parts of the state, in order to
3 ascertain the best methods for the area supervisors and field representatives to use in their
4 work.

5 2. The commission shall investigate companies which have tangible personal
6 property for lease or companies which lease tangible personal property, to cause said property
7 to be properly taxed within this state.

8 3. For the additional duties imposed upon the members of the ~~[tax]~~ commission under
9 the provisions of this section, each member of the commission shall annually receive four
10 thousand dollars plus any salary adjustment provided pursuant to section 105.005.

 138.250. The ~~[state-tax]~~ commission and the members thereof shall be furnished with
2 appropriate quarters in Jefferson City, together with suitable equipment, furniture and
3 supplies.

 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 **or her** 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
13 ~~[state-tax]~~ commission and the commission with their bondsmen shall be held liable for any
14 such excess.

 138.320. It shall be the duty of the ~~[state-tax]~~ commission to make out and forward to
2 each county clerk, from time to time, for the use of such clerks and other officers, suitable
3 forms and instructions for carrying this chapter into effect; and all such instructions shall be
4 strictly complied with by the officers in the performance of their respective duties, as required
5 by this chapter. The ~~[state-tax]~~ commission shall give its opinion and advice on all questions
6 of doubt as to the true intent and meaning of the provisions of this chapter.

 138.330. 1. The commission shall have an official seal with the words ~~["State-Tax~~
2 ~~Commission"]~~ **"State Assessment Commission"** arranged in a circle outside the seal of the
3 state.

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

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

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

138.380. It shall be the duty of the ~~[state tax]~~ commission, and the commissioners
2 shall have authority, to perform all duties enumerated in this section and such other duties as
3 may be provided by law:

4 (1) To raise or lower the assessed valuation of any real or tangible personal property,
5 including the power to raise or lower the assessed valuation of the real or tangible personal
6 property of any individual, copartnership, company, association or corporation; provided, that
7 before any such assessment is so raised, notice of the intention of the commission to raise
8 such assessed valuation and of the time and place at which a hearing thereon will be held,
9 shall be given to such individual, copartnership, company, association or corporation as
10 provided in sections 138.460 and 138.470;

11 (2) To require from any officer in this state, on forms prescribed by the commission,
12 such annual or other reports as shall enable said commission to ascertain the assessed and
13 equalized value of all real and tangible property listed for taxation, the amount of taxes
14 assessed, collected and returned, and such other matter as the commission may require, to the
15 end that it may have complete information concerning the entire subject of revenue and
16 taxation and all matters and things incidental thereto;

17 (3) To cause to be placed upon the assessment rolls at any time during the year
18 omitted property which may be discovered to have, for any reason, escaped assessment and
19 taxation, and to correct any errors that may be found on the assessment rolls and to cause the
20 proper entry to be made thereon;

21 (4) To investigate the tax laws of other states and countries, to formulate and submit
22 to the legislature such recommendations as the commission may deem expedient to prevent
23 evasions of the assessment and taxing laws, whether the tax is specific or general, to secure
24 just, equal and uniform taxes, and improve the system of assessment and taxation in this state;

25 (5) To prescribe the form of all blanks and books that are used in the assessment and
26 collection of the general property tax, except as otherwise provided by law; and

27 (6) To develop, or enter into contracts with entities for the development of, computer
28 software programs sufficient to produce the projected tax liability notices required under
29 subsections 2 and 3 of section 137.180, subsection 2 of section 137.355, and subsection 2 of
30 section 137.490. Upon receiving a request, before December 31, 2009, filed by a collector of
31 any county or any city not within the county, the commission shall provide the collector with
32 such computer software programs.

138.390. 1. The ~~[state tax]~~ commission shall equalize the valuation of real and
2 tangible personal property among the several counties in the state in the following manner:
3 with the abstracts of all the taxable property in the several counties of the state and the

4 abstracts of the sales of real estate in such counties as returned by the respective county clerks
5 and the assessor of the city of St. Louis, the commission shall classify all real estate situate in
6 cities, towns, and villages, as town lots, and all other real estate as farming lands, and shall
7 classify all tangible personal property as follows: banking corporations, railroad
8 corporations, street railroad corporations, all other corporations, horses, mares and
9 geldings, mules, asses and jennets, neat cattle, sheep, swine, goats, domesticated small
10 animals and all other livestock, poultry, power machinery, farm implements, other tangible
11 personal property.

12 2. The ~~[state-tax]~~ commission shall equalize the valuation of each class or subclass of
13 property thereof among the respective counties of the state in the following manner:

14 (1) It shall add to the valuation of each class, subclass, or portion thereof of the
15 property, real or tangible personal, of each county which it believes to be valued below its real
16 value in money such amount or percent as will increase the same in each case to its true value;

17 (2) It shall deduct from the valuation of each class, subclass, or portion thereof of the
18 property, real or tangible personal, of each county which it believes to be valued above its real
19 value in money such amount or percent as will reduce the same in each case to its true value.

138.400. 1. The secretary of the ~~[state-tax]~~ commission shall certify to each county
2 clerk and to the assessor in the city of St. Louis the aggregate values of property in the several
3 counties within fourteen days of the receipt of the abstracts from the county clerk.

4 2. It shall be the duty of the ~~[state-tax]~~ commission to require of clerks of the several
5 county commissions of this state and of the assessor in St. Louis City to keep up the
6 aggregate valuation of real and tangible personal property in their respective counties as fixed
7 by the ~~[state-tax]~~ commission, and to return such aggregate values to the ~~[state-tax]~~
8 commission upon the adjournment of the board of equalization. The clerks may amend the
9 aggregate values returned to the ~~[state-tax]~~ commission at any time on or before December
10 thirty-first of the year of assessment.

11 3. In any case where the final valuation fixed by a county board of equalization, as
12 reported to the ~~[state-tax]~~ commission, differs materially from the valuation fixed by the
13 commission, such county board of equalization may be called into session by order of the
14 ~~[state-tax]~~ commission at any time between the date when such county board of equalization
15 adjourns sine die and the first day of November of the same year.

138.420. 1. The ~~[state-tax]~~ commission shall have the exclusive power of original
2 assessment of the distributable property of railroads, railroad cars, rolling stock, street
3 railroads, bridges, telegraph, telephone, electric power and light companies, electric
4 transmission lines, pipeline companies, express companies, and other similar public utility
5 corporations, companies and firms, and of the aircraft of airlines companies in a manner not
6 inconsistent with chapter 155.

7 2. After original assessments of the ~~[state-tax]~~ commission have been completed, each
8 corporation, person or public utility interested therein shall be promptly notified of the action
9 of the ~~[state-tax]~~ commission and shall have the right to apply for a rehearing. The ~~[state-tax]~~
10 commission shall grant and hold such rehearing and fix the date thereof.

11 3. If, after such rehearing and a consideration of the facts, the ~~[state-tax]~~ commission
12 shall be of the opinion that the original decision or any part thereof should be changed, the
13 ~~[state-tax]~~ commission may change or modify the same and such assessed valuations as are
14 finally determined shall be certified to the clerks of the several county commissions and to the
15 assessor in St. Louis City at the same time that valuations of real and tangible personal
16 property are returned.

17 4. The ~~[state-tax]~~ commission shall also have all power of original assessment of real
18 and tangible personal property in the possession of any assessing officer on January first.

138.430. 1. Every owner of real property or tangible personal property shall have the
2 right to appeal from the local boards of equalization to the ~~[state-tax]~~ commission under rules
3 prescribed by the ~~[state-tax]~~ commission, within the time prescribed in this chapter or thirty
4 days following the final action of the local board of equalization, whichever date later occurs,
5 concerning all questions and disputes involving the assessment against such property, the
6 correct valuation to be placed on such property, the method or formula used in determining
7 the valuation of such property, or the assignment of a discriminatory assessment to such
8 property. The commission shall investigate all such appeals and shall correct any assessment
9 or valuation which is shown to be unlawful, unfair, improper, arbitrary or capricious. Any
10 person aggrieved by the decision of the commission may seek review as provided in chapter
11 536.

12 2. In order to investigate such appeals, the commission may inquire of the owner of
13 the property or of any other party to the appeal regarding any matter or issue relevant to the
14 valuation, subclassification or assessment of the property. The commission may make its
15 decision regarding the assessment or valuation of the property based solely upon its inquiry
16 and any evidence presented by the parties to the commission, or based solely upon evidence
17 presented by the parties to the commission.

18 3. Every owner of real property or tangible personal property shall have the right to
19 appeal to the circuit court of the county in which the collector maintains his **or her** office
20 from the decision of the local board of equalization not later than thirty days after the final
21 decision of the board of equalization concerning all questions and disputes involving the
22 exclusion or exemption of such property from assessment or from the tax rolls pursuant to the
23 Constitution of the United States or the constitution or laws of this state, or of the taxable situs
24 of such property. The appeal shall be as a trial de novo in the manner prescribed for nonjury
25 civil proceedings. Upon the timely filing of the appeal, the clerk of the circuit court shall

26 send to the county collector to whom the taxes on the property involved would be due a notice
27 that an appeal seeking exemption has been filed, which notice shall contain the name of the
28 taxpayer, the case number assigned by the court, and the parcel or locator number of the
29 property being appealed. The notice to the collector shall state that the taxes in dispute are to
30 be impounded in accordance with subsection 2 of section 139.031.

31 4. Upon the timely filing of an appeal to the ~~[state-tax]~~ commission as provided in this
32 section, or the transfer of an appeal to the commission in accordance with subsection 5 of this
33 section, the commission shall send to the county collector to whom the taxes on the property
34 involved would be due a notice that an appeal has been filed or transferred as the case may be,
35 which notice shall contain the name of the taxpayer filing the appeal, the appeal number
36 assigned by the commission, the parcel or locator number of the property being appealed, the
37 assessed value by the board of equalization and the assessed value proposed by the taxpayer,
38 if such values have been provided to the commission when the appeal is filed. The notice to
39 the collector shall state that the taxes in dispute are to be impounded in accordance with
40 subsection 2 of section 139.031. Notice to the collector of an appeal filed in an odd-
41 numbered year shall also serve as notice to the collector to impound taxes for the following
42 even-numbered year if no decision has been rendered in the appeal. The ~~[state-tax]~~
43 commission shall notify the collector once a decision has been rendered in an appeal.

44 5. If the circuit court, after review of the appeal, finds that the appeal is not a proper
45 subject for the appeal to the circuit court as provided in subsection 3 of this section, it shall
46 transfer the appeal to the ~~[state-tax]~~ commission for consideration.

47 6. If an assessor classifies real property under a classification that is contrary to or in
48 conflict with a determination by the ~~[state-tax]~~ commission or a court of competent
49 jurisdiction of said property, the taxpayer shall be awarded costs of appeal and reasonable
50 attorney's fees on a challenge of the assessor's determination.

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.
3 Pleadings so filed shall be deemed filed with the commission as of the date deposited with the
4 United States Postal Service as shown by the record of such mailing.

138.434. Any first class charter county or a city not within a county may require by
2 ordinance or charter the reimbursement to a taxpayer for the amount of just and reasonable
3 appraisal costs, attorney's fees and court costs resulting from an evidentiary hearing before
4 the ~~[state-tax]~~ commission or a court of competent jurisdiction if such appeal results in a final
5 decision reducing the appraised value of residential property by at least fifteen percent or the
6 appraised value of utility, industrial railroad and other subclass three property by at least
7 twenty-five percent from the appraised value determined by the board of equalization for that
8 tax year. The commission or court awarding such fees and costs shall consider the

9 reasonableness of the fees and costs within the context of the particular case. Such fees and
10 costs shall not exceed one thousand dollars for a residential property appeal. Such fees and
11 costs for utility, industrial railroad or other subclass three property appeals shall not exceed
12 the lesser of four thousand dollars or twenty-five percent of the tax savings resulting from the
13 appeal. The provisions of this section shall only apply to the first contested year when cases
14 are tried on a consolidated basis.

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

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

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

10 4. The ombudsman or representatives of the office shall have the authority to:

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

15 (2) Make the necessary inquiries and review of such information and records as the
16 ombudsman or representative of the office deems necessary to accomplish the objective of
17 verifying these complaints.

18 5. The office shall acknowledge complaints, report its findings, make
19 recommendations, gather and disseminate information and other material, and publicize its
20 existence.

21 6. The ombudsman may recommend to the relevant state or local governmental
22 agency or political subdivision changes in the rules and regulations adopted or proposed by
23 such governmental agency or political subdivision which do or may adversely affect the
24 rights or privileges of taxpayers. The office shall analyze and monitor the development and
25 implementation of federal, state and local laws, regulations, and policies with respect to
26 property assessment and taxation, and shall recommend to the ~~[state-tax]~~ commission changes
27 in such laws, regulations, and policies deemed by the office to be appropriate.

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

31 8. The office shall prepare and distribute to each county written notices which set
32 forth the address, telephone number, and email address of the office, a brief explanation of the
33 function of the office, the procedure to follow in filing a complaint, and other pertinent
34 information.

35 9. The county shall ensure that such written notice is available upon request of any
36 taxpayer.

37 10. The office shall inform taxpayers or their legal guardians of their rights and
38 entitlements by means of the distribution of educational materials and group meetings.

138.440. 1. A report of the proceedings and decisions of the ~~[state-tax]~~ commission
2 shall be printed 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
9 judgment of the commission be of interest to the public and cause same to be published in
10 pamphlet or booklet form.

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.

138.445. 1. The ~~[state-tax]~~ commission ~~[of Missouri]~~ shall annually certify to the
2 director of revenue and to the commissioner of education a copy of its most recent annual
3 report containing the total valuation of all taxable properties in the state according to the
4 county or counties for which the same is assessed. The commission shall also certify to the
5 director and to the commissioner any amendments or modifications to the annual report;
6 provided, however, that no amendments or modifications to the annual report shall be
7 accepted by the ~~[state-tax]~~ commission or certified by it to the director of revenue or the
8 commissioner of education at any time after December thirty-first of the year.

9 2. The annual report of the ~~[state-tax]~~ commission and any amendments or
10 modifications thereto duly certified to the director of revenue and to the commissioner of
11 education shall constitute the official record of the state of Missouri for purposes of section
12 142.345 and section 163.011.

13 3. The reports certified pursuant to this section shall not be construed to represent the
14 assessment ratio or general assessment level of any county in this state.

15 4. For the additional duties imposed upon the members of the ~~[tax]~~ commission under
16 the provisions of this section, each member of the commission shall annually receive nine

17 thousand dollars plus any salary adjustment provided pursuant to section 105.005 payable in
18 equal monthly installments.

19 5. As a part of the report defined in this section, the ~~[state-tax]~~ commission shall
20 include the difference in assessed value for any telephone company that, according to
21 subsection 5 of section 153.030, elects to be assessed utilizing the methodology ~~[defined]~~
22 **described** in section 137.122. The commissioner of education shall transmit the information
23 to each school district.

138.470. 1. The commission, or any member thereof, or any duly authorized agent,
2 shall appear at the time and place mentioned in said order, and the assessing officer, upon
3 whom said notice shall have been served, shall also appear with said assessment roll. The
4 commission, or any member thereof, or any duly authorized agent thereof, as the case may be,
5 shall then and there hear and determine as to the proper assessment of all property and
6 persons mentioned in said notice, and all persons affected, or liable to be affected by review
7 of said assessments thus provided for, may appear and be heard at said hearing. In case said
8 commission, or any member or agent thereof who is acting in said review, shall determine that
9 the assessments so reviewed are not made according to law, the county clerk shall, in a
10 column provided for that purpose, place opposite said property the lawful valuation of the
11 same for assessment.

12 2. As to the property not upon the assessment roll, the county clerk, upon order of the
13 ~~[state-tax]~~ commission, acting in said review, shall place the same upon said assessment roll
14 by proper description and shall place thereafter in the proper column the value required by
15 law for the assessment of said property. The county clerk, upon orders of the ~~[state-tax]~~
16 commission, shall also spread upon said roll a certificate showing the day and date on which
17 said assessment roll was reviewed by the commission.

18 3. For appearing with said roll as required herein the assessing officer shall receive
19 the same per diem as is received by him **or her** while in attendance at the meeting of the
20 county board of equalization. His **or her** claim shall be presented to and paid by the proper
21 officer of the political subdivision, or municipality, of which he **or she** is the assessing officer,
22 in the manner as his **or her** other compensation is paid.

23 4. The action of the commission, or member or agent thereof, when done as provided
24 in this section, shall be final, subject, however, to review in the manner provided in sections
25 536.100 to 536.140, except that the venue of proceedings for review involving the assessment
26 of real property is in the county where the real property is situated.

27 5. When any property has been reviewed, assessed and valued by the commission as
28 herein authorized, such property shall not be assessed or valued at a lower figure or a higher
29 figure by the local assessing or equalizing officer for the year the assessment is made.

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

139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed
2 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such
3 taxpayer desiring to pay any current taxes under protest or while paying taxes based upon a
4 disputed assessment shall, at the time of paying such taxes, make full payment of the current
5 tax bill before the delinquency date and file with the collector a written statement setting forth
6 the grounds on which the protest is based. The statement shall include the true value in
7 money claimed by the taxpayer if disputed. An appeal before the state ~~[tax]~~ **assessment**
8 commission shall not be dismissed on the grounds that a taxpayer failed to file a written
9 statement when paying taxes based upon a disputed assessment.

10 2. Upon receiving payment of current taxes under protest under subsection 1 of this
11 section or upon receiving from the state ~~[tax]~~ **assessment** commission or the circuit court
12 notice of an appeal from the state ~~[tax]~~ **assessment** commission or the circuit court under
13 section 138.430, along with full payment of the current tax bill before the delinquency date,
14 the collector shall disburse to the proper official all portions of taxes not protested or not
15 disputed by the taxpayer and shall impound in a separate fund all portions of such taxes which
16 are protested or in dispute. Every taxpayer protesting the payment of current taxes under
17 subsection 1 of this section shall, within ninety days after filing his **or her** protest, commence
18 an action against the collector by filing a petition for the recovery of the amount protested in
19 the circuit court of the county in which the collector maintains his **or her** office. If any
20 taxpayer so protesting his **or her** taxes under subsection 1 of this section shall fail to
21 commence an action in the circuit court for the recovery of the taxes protested within the time
22 prescribed in this subsection, such protest shall become null and void and of no effect, and the
23 collector shall then disburse to the proper official the taxes impounded, and any interest
24 earned thereon, as provided above in this subsection.

25 3. No action against the collector shall be commenced by any taxpayer who has,
26 effective for the current tax year, filed with the state ~~[tax]~~ **assessment** commission or the
27 circuit court a timely and proper appeal of the assessment of the taxpayer's property. The
28 portion of taxes in dispute from an appeal of an assessment shall be impounded in a separate
29 fund and the commission in its decision and order issued under chapter 138 or the circuit
30 court in its judgment may order all or any part of such taxes refunded to the taxpayer, or may
31 authorize the collector to release and disburse all or any part of such taxes.

32 4. Trial of the action for recovery of taxes protested under subsection 1 of this section
33 in the circuit court shall be in the manner prescribed for nonjury civil proceedings, and, after
34 determination of the issues, the court shall make such orders as may be just and equitable to
35 refund to the taxpayer all or any part of the current taxes paid under protest, together with any
36 interest earned thereon, or to authorize the collector to release and disburse all or any part of
37 the impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing
38 authorities. Either party to the proceedings may appeal the determination of the circuit court.

39 5. All the county collectors of taxes, and the collector of taxes in any city not within a
40 county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's
41 tax liability in the following ~~taxable~~ tax year and subsequent consecutive ~~taxable~~ tax years
42 until the taxpayer has received credit in full for any real or personal property tax mistakenly
43 or erroneously levied against the taxpayer and collected in whole or in part by the collector.
44 Such application shall be filed within three years after the tax is mistakenly or erroneously
45 paid. The governing body, or other appropriate body or official of the county or city not
46 within a county, shall make available to the collector funds necessary to make refunds under
47 this subsection by issuing warrants upon the fund to which the mistaken or erroneous
48 payment has been credited, or otherwise.

49 6. No taxpayer shall receive any interest on any money paid in by the taxpayer
50 erroneously.

51 7. All protested taxes impounded under protest under subsection 1 of this section and
52 all disputed taxes impounded under notice as required by section 138.430 shall be invested by
53 the collector in the same manner as assets specified in section 30.260 for investment of state
54 moneys. A taxpayer who is entitled to a refund of protested or disputed taxes shall also
55 receive the interest earned on the investment thereof. If the collector is ordered to release and
56 disburse all or part of the taxes paid under protest or dispute to the proper official, such taxes
57 shall be disbursed along with the proportional amount of interest earned on the investment of
58 the taxes due the particular taxing authority.

59 8. Any taxing authority may request to be notified by the county collector of current
60 taxes paid under protest. Such request shall be in writing and submitted on or before
61 February first next following the delinquent date of current taxes paid under protest or
62 disputed, and the county collector shall provide such information on or before March first of
63 the same year to the requesting taxing authority of the taxes paid under protest and disputed
64 taxes which would be received by such taxing authority if the funds were not the subject of a
65 protest or dispute. Any taxing authority may apply to the circuit court of the county or city
66 not within a county in which a collector has impounded protested or disputed taxes under this
67 section and, upon a satisfactory showing that such taxing authority would receive such
68 impounded tax funds if they were not the subject of a protest or dispute and that such taxing

69 authority has the financial ability and legal capacity to repay such impounded tax funds in the
70 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall
71 order, pendente lite, the disbursal of all or any part of such impounded tax funds to such
72 taxing authority. The circuit court issuing an order under this subsection shall retain
73 jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax
74 funds to the taxpayer. In the event that any protested or disputed tax funds refunded to a
75 taxpayer were disbursed to a taxing authority under this subsection instead of being held and
76 invested by the collector under subsection 7 of this section, the taxpayer shall be entitled to
77 interest on all refunded tax funds at the annual rate calculated by the state treasurer and
78 applied by the director of revenue under section 32.068. This measure of interest shall only
79 apply to protested or disputed tax funds actually distributed to a taxing authority pursuant to
80 this subsection. In the event of a refund of protested or disputed tax funds which remain
81 impounded by the collector, the taxpayer shall instead be entitled to the interest actually
82 earned on those refunded impounded tax funds under subsection 7 of this section. Any
83 sovereign or official immunity otherwise applicable to the taxing authorities is hereby waived
84 for all purposes related to this subsection, and the taxpayer is expressly authorized to seek an
85 order enforcing this provision from the circuit court that originally ordered the distribution of
86 the protested or disputed funds, or directly from the state ~~[tax]~~ **assessment** commission, if the
87 tax appeal that resulted in the refund was heard and determined by the state ~~[tax]~~ **assessment**
88 commission.

89 9. No appeal filed from the circuit court's or state ~~[tax]~~ **assessment** commission's
90 determination pertaining to the amount of refund shall stay any order of refund, but the
91 decision filed by any court of last review modifying that determination shall be binding on the
92 parties, and the decision rendered shall be complied with by the party affected by any
93 modification within ninety days of the date of such decision. No taxpayer shall receive any
94 interest on any additional award of refund, and the collector shall not receive any interest on
95 any ordered return of refund in whole or in part.

150.080. In all cities now having or which may hereafter have a population of one
2 hundred thousand or more, the license commissioner, collector, or other officer authorized to
3 take, file and receive the sworn statements and returns of all merchants as to their properties
4 for taxation, shall annually, under oath, on or before the first Monday in October in each year,
5 deliver to the state ~~[tax]~~ **assessment** commission a full and true statement to each, showing
6 the names of such merchants, alphabetically arranged, and opposite each name such officer
7 shall, in a separate column, give the total valuation of all merchandise and other properties
8 returned for taxation within such cities.

150.090. 1. In the city of St. Louis the duties in sections 150.050 to 150.070 required
2 to be performed by the county assessor, county clerk and collector, shall be performed by the

3 license collector of the city of St. Louis. Said license collector shall not receive any fees or
4 other compensation for such services than his **or her** salary as license collector.

5 2. The powers by sections 150.010 to 150.290 vested in, and the duties required to be
6 performed by the county board of equalization, shall be vested in and performed by a board of
7 merchants' and manufacturers' tax equalization, which shall consist of three discreet and
8 experienced real estate owners of said city, of a prior residence therein of ten years, who shall
9 be appointed by the mayor of said city annually in the month of May and shall meet at the
10 office of the license collector of said city on the second Monday in July in each and every
11 year, for the purpose of equalizing the valuation of merchants' statements. The time for the
12 meeting of said board to hear reasons, if any, why any increase made by the board should not
13 have been made shall be the second Monday in August. The length of time that said board
14 shall continue in session and the compensation to be paid the members of said board shall be
15 fixed by ordinance of said city.

16 3. The statements required by sections 150.010 to 150.290 to be furnished by
17 merchants shall be filed with the license collector of the city of St. Louis on or before the first
18 Monday in July, 1946, and on the same date each year thereafter. After final approval by the
19 board of the valuation of the property shown on a merchants' statement, the license collector
20 shall compute the tax due, prepare a tax bill and mail same to the taxpayer. Upon payment
21 thereof, the license collector shall issue a license therefor.

22 4. The license collector shall keep and prepare such books, records and reports as may
23 be required by law or as prescribed by the comptroller, except that in lieu of the report to the
24 state ~~[tax]~~ **assessment** commission required under section 150.080, the license collector may
25 furnish an abstract of his **or her** records showing the total valuation and the total collections
26 made. The provisions of sections 150.160 and 150.180 pertaining to the execution of a bond
27 by the merchant shall in the discretion of the license collector not be required in the city of St.
28 Louis.

29 5. It shall be the duty of any merchant commencing business after January first of any
30 year to file with the license collector a statement estimating the highest amount of goods,
31 wares and merchandise which he **or she** will have on hand or subject to his **or her** control,
32 whether owned by himself **or herself** or consigned to him **or her** for sale at any one time
33 prior to the first day of January next succeeding and to pay to the license collector a tax on a
34 prorated basis.

150.290. Any collector, license commissioner, or other officer in all cities now having
2 or which may hereafter have a population of one hundred thousand or more, who shall fail to
3 furnish the state ~~[tax]~~ **assessment** commission a statement as required in section 150.080,
4 shall, upon conviction thereof, be deemed guilty of a misdemeanor.

150.350. 1. In the city of St. Louis the duties in sections 150.300 to 150.370 required
2 to be performed by the county assessor, county clerk and collector, shall be performed by the
3 license collector of the city of St. Louis.

4 2. The powers by sections 150.300 to 150.370 vested in, and the duties required to be
5 performed by the county board of equalization, shall be vested in and performed by a board of
6 merchants' and manufacturers' tax equalization, which shall consist of three discreet and
7 experienced real estate owners of the city of St. Louis, of a prior residence therein of ten
8 years, who shall be appointed by the mayor of such city annually in the month of May and
9 shall meet at the office of the license collector of the city of St. Louis on the second Monday
10 in July in each and every year, for the purpose of equalizing the valuation of manufacturers'
11 statements. The time for the meeting of the board of merchants' and manufacturers' tax
12 equalization to hear reasons, if any, why any increase made by the board should not have been
13 made shall be not sooner than five days after receipt of a raise notice. The length of time that
14 such board shall continue in session and the compensation to be paid the members of the
15 board shall be fixed by ordinance of the city of St. Louis.

16 3. The statements required by sections 150.300 to 150.370 to be furnished by
17 manufacturers shall be filed with the license collector of the city of St. Louis on or before July
18 first of each year. After final approval by the board of the valuation of the property shown on
19 a manufacturer's statement, the license collector shall compute the tax due, prepare a tax bill
20 and mail same to the taxpayer. Upon payment thereof, the license collector shall issue a
21 license therefor.

22 4. The license collector shall keep and prepare such books, records, and reports as
23 may be required by law or as prescribed by the comptroller, except that in lieu of the report to
24 the state ~~[tax]~~ **assessment** commission required under section 150.360, the license collector
25 may furnish an abstract of his **or her** records showing the total valuation and the total
26 collections made.

150.360. In all cities now having or which may hereafter have a population of one
2 hundred thousand or more, the license commissioner, collector, or other officer authorized to
3 take, file and receive the sworn statements and returns of all manufacturers as to their
4 properties for taxation, shall annually, under oath, on the first Monday of August of each year,
5 forward to the state ~~[tax]~~ **assessment** commission and to the governor, a full and true
6 statement to each, showing the names of such manufacturers alphabetically arranged and
7 opposite each name, such officer shall, in a separate column, give the total valuation of all
8 raw material, finished products, tools, machinery and appliances, and other property as
9 returned for taxation by the manufacturers of such cities.

150.370. Any license commissioner, collector or other officer mentioned in section
2 150.360, who shall fail or refuse to make annual statements to the state ~~[tax]~~ **assessment**

3 commission, as provided in section 150.360, shall be deemed guilty of a misdemeanor, and
4 upon conviction thereof, shall be punished by a fine of not less than five hundred nor more
5 than one thousand dollars, or by imprisonment in the county jail for not more than six months,
6 or by both such fine and imprisonment.

151.020. 1. (1) On or before the fifteenth day of April in each year, an authorized
2 officer of every railroad company whose road is so far completed and in operation as to run
3 locomotive engines, with freight or passenger cars thereon, shall furnish to the [~~state-tax~~]
4 commission a report as of the first day of January, duly subscribed and sworn to by an
5 authorized officer before some officer authorized to administer oaths, setting out in detail the
6 total length of their road so far as completed, including branch or leased roads, the entire
7 length in this state, and the length of double or sidetracks, with the length of such road, double
8 or sidetracks, in each county, municipal township, city or incorporated town, special road
9 district, library district, school districts which levy taxes for library purposes pursuant to
10 section 137.030, hospital districts organized under the hospital district law, nursing home
11 districts organized under the nursing home district law, ambulance districts, metropolitan
12 zoological park and museum district established pursuant to section 184.350, public water
13 supply, fire protection and sewer districts or subdivisions, except other school districts,
14 through or in which it is located in this state; all the other distributable property of the railroad
15 and the true value in money thereof, and such information concerning itself and all of its
16 property, wherever situated, as the [~~state-tax~~] commission may reasonably require for the
17 purpose of determining the true value in money of the distributable property of the railroad
18 company in this state and for apportioning the valuation for assessment of such property
19 among the various counties;

20 (2) The term "distributable property" of a railroad company shall include all property,
21 real and tangible personal, owned, used, leased or otherwise controlled by a railroad company
22 which is used directly in the movement of passengers and freight, but not property used as a
23 collateral facility nor property held for purposes other than those of a railroad. Such
24 distributable property includes, but is not limited to:

- 25 (a) Rail, ballast, ties, switches, and switching equipment;
- 26 (b) Roadbed, superstructure, bridges, trestles, and culverts;
- 27 (c) Railroad right-of-way, leased railroad lines, depots, water tanks and turntables;
- 28 (d) Rolling stock, engines, and handcars;
- 29 (e) Any other property used directly in the movement of passengers or freight;
- 30 (f) Communication equipment used for control of the movement of passengers and
31 freight;

32 (3) The term "local property" of a railroad company shall include all real and tangible
33 personal property owned, used, leased, or otherwise controlled by any railroad company and

34 not used directly in the movement of passengers and freight, not defined in subdivision (2) of
35 this subsection as distributable property. Such property includes, but is not limited to:

- 36 (a) Construction work in progress;
- 37 (b) Materials and supplies;
- 38 (c) Motor vehicles;
- 39 (d) Office furniture, office equipment, and office fixtures;
- 40 (e) Office buildings and warehouses;
- 41 (f) Roundhouses and workshops;
- 42 (g) Land and buildings not assessed as distributable property;
- 43 (h) Communication equipment not used for control of the movement of passengers
44 and freight.

45 2. All annual reports, and any addenda thereto, filed with the commission shall be
46 considered proprietary documents and shall be accessible only to the commission and its staff
47 for internal use only. Any person who violates the confidentiality requirement of this
48 subsection commits a class A misdemeanor and may be dismissed from their position of
49 employment by the ~~[state-tax]~~ commission without possibility of reinstatement.

50 3. Upon written request by an authorized officer of any railroad company operating in
51 this state, the ~~[state-tax]~~ commission may, for good cause shown, enlarge or extend the time
52 for filing an annual report and any addenda thereto. Such written request must be filed with
53 the ~~[state-tax]~~ commission no later than April first.

54 4. The report required by subsection 1 of this section shall be made on forms as
55 prescribed by the ~~[state-tax]~~ commission, and such statements and schedules as are contained
56 in the prescribed report shall be completed in conformity to such instructions and rules as may
57 be prescribed by the ~~[state-tax]~~ commission.

58 5. If any railroad company refuses or fails to make and return the report required by
59 this chapter within the time prescribed and without an extension of time, the ~~[state-tax]~~
60 commission shall increase by four percent the total assessed valuation of the distributable
61 property of any such company unless the ~~[state-tax]~~ commission, for good cause shown,
62 waives this penalty.

63 6. Any reports required by this chapter or chapter 153 delivered by United States mail
64 to the proper official or officer designated shall be deemed to be received as of the postmark
65 date stamped on the envelope or other cover in which such report is mailed. In the event any
66 report is sent by registered or certified mail, the date of registration or certification shall be
67 deemed the postmark date. No penalty shall be imposed under this chapter or chapter 153 on
68 any company whose reports are delivered by United States mail, if the postmark date stamped
69 on the envelope or other cover containing such reports falls within the prescribed period or on
70 or before the prescribed date, including any extension granted for making the report.

151.030. In addition to the report required by section 151.020, an authorized officer
2 of every railroad company shall, on or before the fifteenth day of April in each and every
3 year, furnish to the clerk of the county commission of each and every county in this state in
4 which such road or roads may be located, a duplicate of such portions of their report, as
5 required by the state ~~[tax]~~ **assessment** commission, of their distributable property in such
6 county as required in section 151.020, duly subscribed and sworn to by an authorized officer.

151.040. At the next term of the county commission after such report is received, the
2 clerk shall lay it before the county commission, and the county commission shall examine the
3 report and determine the correctness thereof as to the description of the distributable property
4 and if found correct, the county commission shall cause the clerk thereof to certify to the
5 correctness of the report, under the seal of the county commission, and forward the certificate
6 to the state ~~[tax]~~ **assessment** commission on or before the fifteenth day of May next
7 thereafter; if found in the opinion of the county commission to be incorrect, the county
8 commission shall proceed immediately to ascertain what distributable property has been
9 omitted, and shall return a description thereof to the state ~~[tax]~~ **assessment** commission
10 indicating the number of miles of road in each taxing jurisdiction cited in section 151.020 on
11 or before the fifteenth day of May next; and if the county commission shall fail to make or
12 cause to be made the certificate herein required, and in the time specified, the clerk shall make
13 the certificate and a certificate that the county commission has so failed.

151.050. Should any railroad company fail to make and return to the state ~~[tax]~~
2 **assessment** commission and county clerks, on the proper forms, any of the reports required
3 by the foregoing provisions of this chapter, the ~~[state-tax]~~ commission shall ascertain the
4 property of such company, from the best information they can obtain, and shall fix the value
5 thereof; which value shall serve as the base from which the four percent penalty provided in
6 section 151.020 is calculated.

151.060. 1. The ~~[state-tax]~~ commission shall assess, adjust and equalize the aggregate
2 valuation of the distributable property of each one of the railroad companies in this state
3 specified in section 151.020. For the purpose of estimating the true value in money of the
4 distributable property of a railroad company, the ~~[state-tax]~~ commission may take into
5 consideration the reports filed under section 151.020, the reports, statements or returns of the
6 company filed in the office of any board, office, or commission of this state, or any county
7 thereof, and such other evidence of any kind that is obtainable bearing thereon. However, no
8 report, statement or return shall be conclusive upon the ~~[state-tax]~~ commission in estimating
9 the true value in money of the operating property of a railroad company.

10 2. The ~~[state-tax]~~ commission shall have power to summon witnesses by process
11 issued to any officer authorized to serve subpoenas, and shall have the power of a circuit court
12 to compel the attendance of such witnesses, and to compel them to testify; they shall have the

13 power, upon their knowledge, or such information as they can obtain, to increase or reduce
14 the aggregate valuation of the distributable property of any railroad company included in the
15 reports and returns made by the railroad companies and the clerks of the county commissions,
16 and shall assess, adjust and equalize any other distributable property owned, used, leased or
17 otherwise controlled by such railroad companies, or any railroad company's distributable
18 property upon which no returns have been made, which may be otherwise known to them, as
19 they deem just and right. In the event the [~~state-tax~~] commission determines that certain
20 distributable property has been omitted from the railroad's report under section 151.020, the
21 [~~state-tax~~] commission shall describe the omitted distributable property in its records and shall
22 assess the omitted distributable property at double its true value in money unless the [~~state~~
23 ~~tax~~] commission for good cause shown, waives this penalty.

24 3. In assessing, adjusting and equalizing any distributable railroad property for any
25 year or years the [~~state-tax~~] commission may arrive at its finding, conclusion and judgment,
26 upon its knowledge, or such information as may be before it, and shall not be governed in its
27 findings, conclusions and judgment by the testimony which may be adduced, further than to
28 give to it such weight as the [~~state-tax~~] commission may think it is entitled to, except that
29 when any railroad shall extend beyond the limits of this state and into another state in which a
30 tax is levied and paid on any distributable property of such railroad, then the [~~state-tax~~]
31 commission shall assess, equalize and adjust only such proportion of the total value of all the
32 distributable property of such railroad company as may be reasonably allocated to this state.
33 To accomplish this end, the [~~state-tax~~] commission may require information in its form
34 reports under subsection 4 of section 151.020 which is necessary to properly assess and
35 allocate such property.

36 4. The [~~state-tax~~] commission shall assess the value of all bridges, approaches and
37 appurtenances thereto acquired by any railroad company or its wholly owned subsidiary in
38 this state by trade with a city not within a county at no greater value than the value of the
39 distributable property traded, as established for the year immediately preceding the calendar
40 year of the trade. Such assessment shall not increase, but may decrease, during ten years
41 following the acquisition of such bridges, approaches and appurtenances thereto by the
42 railroad or its wholly owned subsidiary from the city not within a county.

151.070. 1. The state [~~tax~~] **assessment** commission shall have the power to assess,
2 adjust and equalize the distributable property herein specified of any railroad company, in
3 whole or in part, for any of the five preceding years which has been or which may hereafter be
4 omitted from assessment, adjustment and equalization, and to reassess, adjust and equalize
5 any such distributable railroad property, in whole or in part, as the case may be, for any year
6 or years for which it may have been heretofore or in which it may hereafter be assessed,

7 adjusted and equalized, but which assessment, adjustment and equalization, for any cause has
8 been or which may hereafter be held by the courts to be irregular or void.

9 2. The double assessment on such omitted distributable property provided in
10 subsection 2 of section 151.060 shall also apply under this section.

151.080. The ~~[state-tax]~~ commission shall apportion the aggregate value of all
2 distributable property herein specified, which is owned, used, leased or otherwise controlled
3 by each railroad company, to each county, municipal township, city or incorporated town,
4 special road districts, library districts, school districts which levy taxes for library purposes
5 pursuant to section 137.030, hospital districts, nursing home districts, ambulance districts,
6 metropolitan zoological park and museum district established pursuant to section 184.350,
7 public water supply, fire protection and sewer districts or subdivisions, except other school
8 districts, in which the road is located, according to the ratio which the number of miles of the
9 road completed in the county, municipal township, city or incorporated town, special road
10 district, library districts, school districts which levy taxes for library purposes pursuant to
11 section 137.030, hospital districts, nursing home districts, ambulance districts, metropolitan
12 zoological park and museum district established pursuant to section 184.350, public water
13 supply, fire protection and sewer districts or subdivisions, except other school districts, in
14 which the road is located shall bear to the whole length of the road in this state; provided, that
15 in any case where a company whose line or road is liable to taxation shall have been or may
16 become consolidated into another corporation, entitled by its charter or otherwise to
17 exemption from county or other taxation, that portion of the road which is liable to taxation,
18 as aforesaid, shall be assessed separately, and the value thereof apportioned to the counties,
19 municipal townships, cities or incorporated towns, special road districts, library districts,
20 school districts which levy taxes for library purposes pursuant to section 137.030, hospital
21 districts, nursing home districts, ambulance districts, metropolitan zoological park and
22 museum district established pursuant to section 184.350, public water supply, fire protection
23 and sewer districts or subdivisions, except other school districts, in which it is located; and an
24 authorized officer of each such railroad company shall, in the annual reports rendered to the
25 ~~[state-tax]~~ commission, as provided in section 151.020, include statement of the length of the
26 road within school districts which levy taxes for library purposes pursuant to section 137.030,
27 and library districts; provided, further, that in no event shall any school district levy school
28 taxes, taxes for the erection of public buildings, or for other purposes except library purposes
29 on the property herein specified, in any manner other than that provided for in section
30 151.150.

151.090. The state ~~[tax]~~ **assessment** commission shall keep a complete record of all
2 its proceedings and decisions, and shall cause the same to be signed officially by the
3 ~~[chairman]~~ **chair** and the secretary, and shall certify to the secretaries of the respective

4 railroad companies, and also to the county commissions of the proper counties, the action of
5 the state ~~[tax]~~ **assessment** commission. The certificate shall set forth the entire length of the
6 railroad, including sidetracks, in the state, and the valuation thereof per mile; the total value
7 of the distributable property of the railroad; the total length of the roadbed, including
8 sidetracks, in each county, municipal township, city or incorporated town, special road
9 district, library district, school districts which levy taxes for library purposes pursuant to
10 section 137.030, hospital districts, nursing home districts, ambulance districts, metropolitan
11 zoological park and museum district established pursuant to section 184.350, public water
12 supply, fire protection and sewer districts or subdivisions, except other school districts; also
13 the total value of distributable property as assessed, adjusted, equalized, and apportioned to
14 such county, municipal township, city or incorporated town, special road district, library
15 district, school districts which levy taxes for library purposes pursuant to section 137.030,
16 hospital districts, nursing home districts, ambulance districts, metropolitan zoological park
17 and museum district established pursuant to section 184.350, public water supply, fire
18 protection and sewer districts or subdivisions, except other school districts therein, by the
19 state ~~[tax]~~ **assessment** commission. The certificates, respectively, shall be held and received
20 in all courts and places where the action of the ~~[state-tax]~~ commission shall be called in
21 question, as prima facie evidence of the facts set forth in the certificates, and that each and
22 every act and thing required to be done by the ~~[state-tax]~~ commission under the provisions of
23 this chapter, have been fully complied with, and the party using or offering the certificate in
24 evidence shall not be required to produce the record of the proceedings or decisions of the
25 ~~[state-tax]~~ commission, or a copy thereof, nor any other matter or thing as evidence to sustain
26 the certificate.

151.100. All local property owned or controlled by any railroad company or
2 corporation in this state, shall be assessed by the proper assessors in the several counties,
3 cities, incorporated towns and villages wherein such property is located, under the general
4 revenue laws of the state and the municipal laws regulating the assessments of other local
5 property in such counties, cities, incorporated towns and villages, respectively, but the taxes
6 on the property so assessed shall be levied and collected according to the provisions of this
7 chapter. Review of such local railroad assessments shall be the first order of business of the
8 county board of equalization. In no event shall the board of equalization or any county officer
9 alter or amend the local assessed valuations of railroad property later than August fifteenth in
10 any year, except by order of the ~~[state-tax]~~ commission.

151.110. 1. For the purpose of carrying out the provisions of section 151.100, an
2 authorized officer of every such railroad company shall, in addition to the report required to
3 be furnished to the county clerk, as described in section 151.030, no later than April first in
4 each year, furnish to each county assessor in this state, wherever any local property owned or

5 controlled by such company may be located, a separate report, under oath for the benefit of
6 county and other local assessors, specifically describing all lands by county tax map parcel
7 number, situated in such county, and not included in their returns to the state ~~[tax]~~ **assessment**
8 commission and county clerks, under sections 151.020 and 151.030, owned or controlled by
9 such company, on the first day of January in each year, and the true value in money thereof.

10 2. Each county assessor in this state shall certify a copy of the report required by
11 subsection 1 of this section and a copy of assessments thereon to the county clerk, the
12 company and the state ~~[tax]~~ **assessment** commission no later than April twentieth in each
13 year.

14 3. An authorized officer of every such railroad company shall, in addition to the
15 reports required to be furnished to the county clerk as described in section 151.030 and
16 subsection 1 of this section, furnish to the state ~~[tax]~~ **assessment** commission a list by county
17 of the true value in money of all local property as derived by the county assessor in each
18 county no later than May first in each year.

151.140. The county commission, upon the receipt from the state ~~[tax]~~ **assessment**
2 commission of the returns of the county assessor and the certificate of cities, towns, villages,
3 special road districts, library districts, school districts which levy taxes for library purposes
4 pursuant to section 137.030, hospital districts, nursing home districts, ambulance districts,
5 metropolitan zoological park and museum district established pursuant to section 184.350,
6 public water supply districts, fire protection districts and sewer districts or subdivisions,
7 except other school districts, made under section 151.120 shall, at the regular term of the
8 county commission, if in session at the time, if not, at an adjourned term or a special term of
9 the county commission called for that purpose, ascertain and levy the taxes for state, county,
10 municipal township, city, incorporated town and village, school, special road, library,
11 hospital, nursing home, ambulance, zoological park and museum, public water supply, fire
12 protection and sewer purposes and for capital projects purposes and for other purposes on the
13 railroad and the property thereof, in such county, municipal township, city, incorporated town
14 or village, special road district, library district, school district which levies taxes for library
15 purposes pursuant to section 137.030, hospital district, nursing home district, ambulance
16 district, metropolitan zoological park and museum district established pursuant to section
17 184.350, public water supply district, fire protection district, sewer district or subdivision,
18 except other school districts, at the same rate as may be levied on other property, except that
19 the rate for school purposes and for capital projects purposes, and for other purposes, shall be
20 ascertained as described in section 151.150, and shall make an entry thereof on the records of
21 the county commission; and in case the county commission has failed or omitted, or may
22 hereafter fail or omit, from any cause whatever, to levy the taxes or any portion of the taxes
23 for any year or years, or in case the taxes or any portion of taxes for any year or years shall be

24 illegally or erroneously levied, then the county commission, at the time of making the regular
25 levy upon railroad property as herein provided, shall, in addition thereto, ascertain and levy
26 the taxes for state, county, municipal township, city, incorporated town or village, school,
27 special road, library, hospital, nursing home, ambulance, zoological park and museum, public
28 water supply, fire protection and sewer purposes, and for capital projects purposes and for
29 other purposes, on the railroad and the property thereof in such county, municipal township,
30 city, incorporated town or village, special road district, library district, school district which
31 levies taxes for library purposes pursuant to section 137.030, hospital district, nursing home
32 district, ambulance district, metropolitan zoological park and museum district established
33 pursuant to section 184.350, public water supply district, fire protection district and sewer
34 district or subdivision, which may have been or may hereafter be omitted or illegally or
35 erroneously levied upon the valuation of the railroad and the property thereof, as determined
36 by the state ~~[tax]~~ **assessment** commission for such year or years, at the same rates that were
37 levied upon other property for the year or years in which the taxes were omitted or illegally or
38 erroneously levied; provided that in no case shall the levy exceed the constitutional limits;
39 and which taxes, when so levied, shall become due and payable, delinquent and subject to
40 penalty as other railroad taxes now are, and shall be recoverable as provided in section
41 151.230.

151.150. 1. For the purpose of levying school taxes, including taxes for school
2 purposes, as defined in section 163.011 for capital projects purposes, as authorized under
3 section 165.011, "and for other purposes", as defined in section 151.160, in the several
4 counties of this state, on the distributable property of the railroad company, the several county
5 commissions shall ascertain from the returns in the office of the county clerk the average rate
6 of taxation levied for school purposes for capital projects purposes, and for other purposes,
7 each separately by the several local school boards or authorities of the several school districts
8 throughout the county.

9 2. The average rate for school purposes shall be ascertained by adding together the
10 local rates of the several school districts in the county and by dividing the sum thus obtained
11 by the whole number of districts levying a tax for school purposes. The county clerk shall
12 cause to be charged to the railroad companies taxes for school purposes at the average rate on
13 the proportionate value of the railroad property so certified to the county commission by the
14 state ~~[tax]~~ **assessment** commission, under the provisions of this chapter, and shall apportion
15 the taxes for school purposes, so levied and collected, among all the school districts in his **or**
16 **her** county, the same proportion that the September membership of a district, determined as
17 provided in (1) of subdivision (8) of section 163.011, bears to the sum of the September
18 membership of all districts in the county.

19 3. The average rate levied for capital projects purposes, and for other purposes, each
20 separately, shall be ascertained by adding together the local rates of the several districts in the
21 county levying a tax for capital projects purposes, or for other purposes and by dividing the
22 sum thus obtained in each case by the whole number of districts in the county. The county
23 clerk shall cause to be charged to the railroad companies taxes for capital projects purposes,
24 or for other purposes, at the average rate on the proportionate value of the railroad
25 distributable property so certified to the county commission by the state ~~[tax]~~ **assessment**
26 commission, under the provisions of this chapter, and the county commission shall apportion
27 the taxes for capital projects purposes, or for other purposes so levied and collected, among
28 the several school districts levying the taxes, in proportion to the amount of such taxes so
29 levied in each of the districts.

30 4. All local property owned or controlled by a railroad company lying in any school
31 district shall be taxed at the same rate as other property in the district, and the school taxes,
32 including taxes for capital projects purposes, and for other purposes thereon, shall go to the
33 district in which such property is situated.

 151.170. Within ten days after the county commission has levied the taxes on railroad
2 property, as prescribed in sections 151.140 and 151.150, the county clerk of the county shall
3 extend the same on a separate tax book, to be known as "the railroad tax book", in which he
4 **or she** shall place, first, the total valuation of the distributable property of each railroad
5 company, as assessed, equalized and apportioned to the county by the state ~~[tax]~~ **assessment**
6 commission, with the amount of state, county, municipal township, city, incorporated town
7 and village, school, special road, library, hospital, nursing home, ambulance, zoological park
8 and museum, public water supply, fire protection and sewer taxes and taxes for the erection of
9 public buildings and for other purposes, levied thereon by the county commission, stated
10 separately; second, a description of the local property, as returned by local assessors, and the
11 amount of state, county, municipal, city, town or village school taxes, and taxes for the
12 erection of public buildings, and for other purposes, levied thereon, stating each separately,
13 and crediting school taxes and taxes for the erection of public buildings, and for other
14 purposes, to the proper district or political subdivision.

 151.320. On or before the fifteenth day of April in each year, the president or other
2 authorized officer of every street railroad company in every city of this state whose line is
3 now or shall hereafter become so far completed and in operation as to run electric cars, trolley
4 cars, motorbuses, or cars propelled by any other device for the transportation of passengers,
5 shall furnish to the ~~[state tax]~~ commission a statement duly subscribed and sworn to by the
6 president or other authorized officer, before some officer authorized to administer oaths,
7 setting out in detail the distributable property of the street railroad, the true value in money
8 thereof and such information concerning itself and all of its property, wherever situated, as the

9 ~~[state-tax]~~ commission may reasonably require for the purpose of estimating the true value in
10 money of such distributable property of the street railroad company in this state and for
11 apportioning the valuation for assessment of such property among the various counties.

151.330. The distributable property returned to the ~~[state-tax]~~ commission, as by
2 section 151.320 required, shall be subject to taxation for state, county, municipal and other
3 purposes to the same extent as the real and tangible personal property of private persons, and
4 the same shall be assessed, apportioned, certified and the taxes thereon levied and collected at
5 the time and in the manner which is now or may hereafter be provided by law for the
6 assessment and taxation of other railroad property.

151.340. If any commissioner or clerk of any county commission, collector or any
2 member of the state ~~[tax]~~ **assessment** commission, shall fail to discharge the duties imposed
3 upon him **or her** under this chapter, in the manner and time required therein, he **or she** shall
4 be liable to a fine of not less than one hundred nor more than five hundred dollars, to be
5 recovered by civil action in any court of competent jurisdiction.

153.030. 1. All bridges over streams dividing this state from any other state owned,
2 used, leased or otherwise controlled by any person, corporation, railroad company or joint
3 stock company, and all bridges across or over navigable streams within this state, where the
4 charge is made for crossing the same, which are now constructed, which are in the course of
5 construction, or which shall hereafter be constructed, and all property, real and tangible
6 personal, owned, used, leased or otherwise controlled by telegraph, telephone, electric power
7 and light companies, electric transmission lines, pipeline companies and express companies
8 shall be subject to taxation for state, county, municipal and other local purposes to the same
9 extent as the property of private persons.

10 2. And taxes levied thereon shall be levied and collected in the manner as is now or
11 may hereafter be provided by law for the taxation of railroad property in this state, and county
12 commissions, county boards of equalization and the state ~~[tax]~~ **assessment** commission are
13 hereby required to perform the same duties and are given the same powers, including punitive
14 powers, in assessing, equalizing and adjusting the taxes on the property set forth in this
15 section as the county commissions and boards of equalization and state ~~[tax]~~ **assessment**
16 commission have or may hereafter be empowered with, in assessing, equalizing, and
17 adjusting the taxes on railroad property; and an authorized officer of any such bridge,
18 telegraph, telephone, electric power and light companies, electric transmission lines, pipeline
19 companies, or express company or the owner of any such toll bridge, is hereby required to
20 render reports of the property of such bridge, telegraph, telephone, electric power and light
21 companies, electric transmission lines, pipeline companies, or express companies in like
22 manner as the authorized officer of the railroad company is now or may hereafter be required
23 to render for the taxation of railroad property.

24 3. On or before the fifteenth day of April in the year 1946 and each year thereafter an
25 authorized officer of each such company shall furnish the state ~~[tax]~~ **assessment** commission
26 and county clerks a report, duly subscribed and sworn to by such authorized officer, which is
27 like in nature and purpose to the reports required of railroads under chapter 151 showing the
28 full amount of all real and tangible personal property owned, used, leased or otherwise
29 controlled by each such company on January first of the year in which the report is due.

30 4. If any telephone company assessed pursuant to chapter 153 has a microwave relay
31 station or stations in a county in which it has no wire mileage but has wire mileage in another
32 county, then, for purposes of apportioning the assessed value of the distributable property of
33 such companies, the straight line distance between such microwave relay stations shall
34 constitute miles of wire. In the event that any public utility company assessed pursuant to this
35 chapter has no distributable property which physically traverses the counties in which it
36 operates, then the assessed value of the distributable property of such company shall be
37 apportioned to the physical location of the distributable property.

38 5. (1) Notwithstanding any provision of law to the contrary, beginning January 1,
39 2019, a telephone company shall make a one-time election within the tax year to be assessed:

40 (a) Using the methodology for property tax purposes as provided under this section;
41 or

42 (b) Using the methodology for property tax purposes as provided under this section
43 for property consisting of land and buildings and be assessed for all other property
44 exclusively using the methodology utilized under section 137.122.

45

46 If a telephone company begins operations, including a merger of multiple telephone
47 companies, after August 28, 2018, it shall make its one-time election to be assessed using the
48 methodology for property tax purposes as described under paragraph (b) of subdivision (1) of
49 this subsection within the year in which the telephone company begins its operations. A
50 telephone company that fails to make a timely election shall be deemed to have elected to be
51 assessed using the methodology for property tax purposes as provided under subsections 1 to
52 4 of this section.

53 (2) The provisions of this subsection shall not be construed to change the original
54 assessment jurisdiction of the state ~~[tax]~~ **assessment** commission.

55 (3) Nothing in subdivision (1) of this subsection shall be construed as applying to any
56 other utility.

57 (4) (a) The provisions of this subdivision shall ensure that school districts may avoid
58 any fiscal impact as a result of a telephone company being assessed under the provisions of
59 paragraph (b) of subdivision (1) of this subsection. If a school district's current operating levy
60 is below the greater of its most recent voter-approved tax rate or the most recent voter-

61 approved tax rate as adjusted under subdivision (2) of subsection 5 of section 137.073, it shall
62 comply with section 137.073.

63 (b) Beginning January 1, 2019, any school district currently operating at a tax rate
64 equal to the greater of the most recent voter-approved tax rate or the most recent voter-
65 approved tax rate as adjusted under subdivision (2) of subsection 5 of section 137.073 that
66 receives less tax revenue from a specific telephone company under this subsection, on or
67 before January thirty-first of the year following the tax year in which the school district
68 received less revenue from a specific telephone company, may by resolution of the school
69 board impose a fee, as determined under this subsection, in order to obtain such revenue. The
70 resolution shall include all facts that support the imposition of the fee. If the school district
71 receives voter approval to raise its tax rate, the district shall no longer impose the fee
72 authorized in this paragraph.

73 (c) Any fee imposed under paragraph (b) of this subdivision shall be determined by
74 taking the difference between the tax revenue the telephone company paid in the tax year in
75 question and the tax revenue the telephone company would have paid in such year had it not
76 made an election under subdivision (1) of this subsection, which shall be calculated by taking
77 the telephone company valuations in the tax year in question, as determined by the state ~~[tax]~~
78 **assessment** commission under paragraph (d) of this subdivision, and applying such
79 valuations to the apportionment process in subsection 2 of section 151.150. The school
80 district shall issue a billing, as provided in this subdivision, to any such telephone company.
81 A telephone company shall have forty-five days after receipt of a billing to remit its payment
82 of its portion of the fees to the school district. Notwithstanding any other provision of law,
83 the issuance or receipt of such fee shall not be used:

84 a. In determining the amount of state aid that a school district receives under section
85 163.031;

86 b. In determining the amount that may be collected under a property tax levy by such
87 district; or

88 c. For any other purpose.
89

90 For the purposes of accounting, a telephone company that issues a payment to a school
91 district under this subsection shall treat such payment as a tax.

92 (d) When establishing the valuation of a telephone company assessed under
93 paragraph (b) of subdivision (1) of this subsection, the state ~~[tax]~~ **assessment** commission
94 shall also determine the difference between the assessed value of a telephone company if:

95 a. Assessed under paragraph (b) of subdivision (1) of this subsection; and

96 b. Assessed exclusively under subsections 1 to 4 of this section.
97

98 The state ~~tax~~ **assessment** commission shall then apportion such amount to each county and
99 provide such information to any school district making a request for such information.

100 (e) This subsection shall expire when no school district is eligible for a fee.

101 6. (1) If any public utility company assessed pursuant to this chapter has ownership
102 of any real or personal property associated with a project which uses wind energy directly to
103 generate electricity, such wind energy project property shall be valued and taxed by any local
104 authorities having jurisdiction under the provisions of chapter 137 and other relevant
105 provisions of the law.

106 (2) Notwithstanding any provision of law to the contrary, beginning January 1, 2020,
107 for any public utility company assessed pursuant to this chapter which has a wind energy
108 project, such wind energy project shall be assessed using the methodology for real and
109 personal property as provided in this subsection:

110 (a) Any wind energy property of such company shall be assessed upon the county
111 assessor's local tax rolls; and

112 (b) All other real property, excluding land, or personal property related to the wind
113 energy project shall be assessed using the methodology provided under section 137.123.

114 7. (1) If any public utility company assessed pursuant to this chapter has ownership
115 of any real or personal property associated with a generation project which was originally
116 constructed utilizing financing authorized pursuant to chapter 100 for construction, upon the
117 transfer of ownership of such property to the public utility company such property shall be
118 valued and taxed by any local authorities having jurisdiction under the provisions of chapter
119 137 and other relevant provisions of law.

120 (2) Notwithstanding any provision of law to the contrary, beginning January 1, 2022,
121 for any public utility company assessed pursuant to this chapter which has ownership of any
122 real or personal property associated with a generation project which was originally
123 constructed utilizing financing authorized pursuant to chapter 100 for construction, upon the
124 transfer of ownership of such property to the public utility company such property shall be
125 assessed as follows:

126 (a) Any property associated with a generation project which was originally
127 constructed utilizing financing authorized pursuant to chapter 100 for construction shall be
128 assessed upon the county assessor's local tax rolls. The assessor shall rely on the public utility
129 company for cost information of the generation portion of the property as found in the public
130 utility company's Federal Energy Regulatory Commission Financial Report Form Number
131 One at the time of transfer of ownership, and depreciate the costs provided in a manner
132 similar to other commercial and industrial property;

133 (b) Any property consisting of land and buildings related to the generation property
134 associated with a generation project which was originally constructed utilizing financing
135 pursuant to chapter 100 for construction shall be assessed under chapter 137; and

136 (c) All other business or personal property related to a generation project which was
137 originally constructed utilizing financing pursuant to chapter 100 for construction shall be
138 assessed using the methodology provided under section 137.122.

153.040. In all cases where a part of any such bridge, as set forth in section 153.030,
2 is in this state and part in another state, such part of such bridge as is in this state only shall be
3 subject to assessment and taxation in this state, and the parties rendering reports, and the
4 county commissions, boards of equalization and the state ~~[tax]~~ **assessment** commission, shall
5 only be required to render reports, assess, equalize and adjust taxes on such part of such
6 bridge as may be in this state.

153.050. Should an authorized officer of any such bridge, telegraph, telephone,
2 electric power and light companies, electric transmission lines, pipeline companies or express
3 company fail to make and return to the state ~~[tax]~~ **assessment** commission, the director of
4 revenue and county clerks any of the reports required by this chapter, the county
5 commissions, boards of equalization and the state ~~[tax]~~ **assessment** commission shall proceed
6 in the same manner to assess, equalize and adjust the taxes on such property as authorized and
7 empowered by the law providing for the assessment, equalization and adjustment of taxes on
8 railroad property in this state.

155.020. On or before the first day of May of each and every year, the president or
2 any authorized officer of every commercial airline company operating in air commerce in this
3 state shall furnish to the ~~[state tax]~~ commission a statement, in the form as is prescribed by the
4 ~~[state tax]~~ commission, duly subscribed and sworn to by the president or other authorized
5 officer, before some officer authorized to administer oaths, setting forth:

6 (1) The total length in this state of its certificated routes;

7 (2) The total length of all its certificated routes;

8 (3) The total miles flown in this state by its commercial aircraft during the next
9 preceding calendar year;

10 (4) The total miles flown by such commercial aircraft during the next preceding
11 calendar year;

12 (5) The total number of all commercial aircraft owned, used or leased by such airline
13 company on the first day of January in each year, and the actual cash value of such
14 commercial aircraft;

15 (6) The other information the ~~[state tax]~~ commission requires to enable it to carry out
16 the provisions of this chapter.

155.030. In case the report from any airline company required by section 155.020 is
2 not received by May first of the year in which it is due, the ~~[state-tax]~~ commission, at its
3 discretion, may increase by four percent the total assessed value of the flight equipment of the
4 airline company as is determined by the commission under the provisions of section 155.040.

155.040. 1. The ~~[state-tax]~~ commission shall assess, adjust and equalize the valuation
2 of all commercial aircraft operated in this state in air commerce by every airline company.
3 The valuation apportioned to this state shall be the portion of the total valuation of the
4 commercial aircraft as determined by the ~~[state-tax]~~ commission on the basis of the
5 arithmetical average of the following two ratios:

6 (1) The ratio which the certificated route miles of the airline company within the state
7 bears to the total certificated route miles of the airline company;

8 (2) The ratio which the miles flown by commercial aircraft of the airline company
9 within this state bears to the total miles flown by the commercial aircraft of the airline
10 company during the immediately preceding calendar year.

11 2. In the event one ratio is inapplicable, then the apportionment shall be made on the
12 basis of the remaining ratio alone.

13 3. The ~~[state-tax]~~ commission shall assess, adjust and equalize the valuation of all
14 commercial aircraft, other than commercial aircraft operated in this state in air commerce by
15 any airline company, which are operated in this state. By May first of each year, the county
16 assessor shall provide the ~~[state-tax]~~ commission with any information compiled from
17 personal property lists filed with the assessor necessary for the ~~[state-tax]~~ commission to
18 assess aircraft pursuant to this subsection. It shall be the duty of the owner or holder of
19 commercial aircraft to inform the assessor of the claim of "commercial aircraft" upon the
20 return of the personal property list to the assessor. Upon request, the owner or holder of the
21 commercial aircraft shall provide to the ~~[state-tax]~~ commission any additional information
22 which the ~~[state-tax]~~ commission deems necessary to assess said property. The valuation
23 allocated to this state shall be the portion of the total valuation of the aircraft as determined by
24 the ~~[state-tax]~~ commission based upon the ratio which the miles flown by the commercial
25 aircraft within this state bears to the total miles flown by the aircraft during the immediately
26 preceding calendar year.

27 4. The ~~[state-tax]~~ commission shall certify all values of commercial aircraft
28 determined by the ~~[state-tax]~~ commission to the taxpayer and the clerks of the respective
29 counties and the city of St. Louis by June fifteenth of the tax year.

30 5. Any owner or holder may appeal said assessment of commercial aircraft directly to
31 the ~~[state-tax]~~ commission by August fifteenth of the tax year without first appealing to the
32 local board of equalization. Counsel for the ~~[state-tax]~~ commission shall represent the

33 commission's original assessment section in any such proceeding, with a duly appointed
34 hearing officer or officers hearing and deciding the case.

155.050. The ~~[state-tax]~~ commission shall apportion the aggregate value of the
2 commercial aircraft of an airline company, as determined under the provisions of section
3 155.040, to each county, municipal township, city, incorporated town, special road districts,
4 library districts, school districts which levy taxes for library purposes pursuant to section
5 137.030, public water supply, fire protection and sewer districts or subdivisions, except other
6 school districts, in which the airline company has arrivals and departures of its commercial
7 aircraft. This apportionment shall be made on the ratio which the number of arrivals and
8 departures of its commercial aircraft within the political subdivision of this state bears to the
9 total number of arrivals and departures of its commercial aircraft within this state during the
10 immediately preceding calendar year, except that when any municipality in this state owns
11 and operates an airport outside its corporate limits, the valuation determined hereunder shall
12 also be apportioned to such municipality.

160.254. 1. There is hereby established a joint committee of the general assembly,
2 which shall be known as the "Joint Committee on Education", which shall be composed of
3 seven members of the senate and seven members of the house of representatives. The senate
4 members of the committee shall be appointed by the president pro tem of the senate and the
5 house members by the speaker of the house.

6 2. The committee shall meet at least twice a year. In the event of three consecutive
7 absences on the part of any member, such member may be removed from the committee.

8 3. The committee shall select either a ~~[chairman]~~ **chair** or ~~[cochairmen]~~ **co-chair**, one
9 of whom shall be a member of the senate and one a member of the house. A majority of the
10 members shall constitute a quorum. Meetings of the committee may be called at such time
11 and place as the ~~[chairman]~~ **chair** or ~~[chairmen]~~ **chairs** designate.

12 4. The committee shall:

13 (1) Review and monitor the progress of education in the state's public schools and
14 institutions of higher education;

15 (2) Receive reports from the commissioner of education concerning the public
16 schools and from the commissioner of higher education concerning institutions of higher
17 education;

18 (3) Conduct a study and analysis of the public school system;

19 (4) Make recommendations to the general assembly for legislative action;

20 (5) Conduct an in-depth study concerning all issues relating to the equity and
21 adequacy of the distribution of state school aid, teachers' salaries, funding for school
22 buildings, and overall funding levels for schools and any other education funding-related
23 issues the committee deems relevant;

24 (6) Monitor the establishment of performance measures as required by section
25 173.1006 and report on their establishment to the governor and the general assembly;

26 (7) Conduct studies and analysis regarding:

27 (a) The higher education system, including financing public higher education and the
28 provision of financial aid for higher education; and

29 (b) The feasibility of including students enrolled in proprietary schools, as that term is
30 defined in section 173.600, in all state-based financial aid programs;

31 (8) Annually review the collection of information under section 173.093 to facilitate a
32 more accurate comparison of the actual costs at public and private higher education
33 institutions;

34 (9) Within three years of August 28, 2007, review a new model for the funding of
35 public higher education institutions upon submission of such model by the coordinating board
36 for higher education;

37 (10) Within three years of August 28, 2007, review the impact of the higher education
38 student funding act established in sections 173.1000 to 173.1006;

39 (11) Beginning August 28, 2008, upon review, approve or deny any expenditures
40 made by the commissioner of education pursuant to section 160.530, as provided in
41 subsection 5 of section 160.530.

42 5. The committee may make reasonable requests for staff assistance from the research
43 and appropriations staffs of the house and senate and the committee on legislative research, as
44 well as the department of elementary and secondary education, the department of higher
45 education and workforce development, the coordinating board for higher education, the state
46 ~~[tax]~~ **assessment** commission, the department of economic development, all school districts
47 and other political subdivisions of this state, teachers and teacher groups, business and other
48 commercial interests and any other interested persons.

49 6. Members of the committee shall receive no compensation but may be reimbursed
50 for reasonable and necessary expenses associated with the performance of their official
51 duties.

162.925. All real and tangible personal property owned by railroads, street railways,
2 bridge companies, telegraph companies, electric light and power companies, electric
3 transmission line companies, pipeline companies, express companies, airline companies and
4 other companies and public utilities whose property is assessed by the state ~~[tax]~~ **assessment**
5 commission shall be taxed at the same rate of taxation levied on other property in the special
6 school district and said property shall be taxed in the same manner and to the same extent as
7 property which is subject to assessment and taxation for general county purposes, and all of
8 the provisions of chapters 151, 153, 154 and 155 shall apply to taxation by special school
9 districts to the same extent as if special school districts were specifically included in the

10 provisions contained in chapters 151, 153, 154 and 155, except that the taxes levied by special
11 school districts shall not be included for the purpose of determining the average school levy
12 for the other school districts in the county in which they are situated. The taxes levied against
13 the property by special school districts shall be collected in the same manner as general
14 county taxes.

164.011. 1. The school board of each district annually shall prepare an estimate of the
2 amount of money to be raised by taxation for the ensuing school year, the rate required to
3 produce the amount, and the rate necessary to sustain the school or schools of the district for
4 the ensuing school year, to meet principal and interest payments on the bonded debt of the
5 district and to provide the funds to meet other legitimate district purposes. In preparing the
6 estimate, the board shall have sole authority in determining what part of the total authorized
7 rate shall be used to provide revenue for each of the funds as authorized by section 165.011.
8 Prior to setting tax rates for the teachers' and incidental funds, the school board of each school
9 district annually shall set the tax rate for the capital projects fund as necessary to meet the
10 expenditures of the capital projects fund after all transfers allowed pursuant to subsection 4 of
11 section 165.011. Furthermore the tax rate set in the capital projects fund shall not require the
12 reduction of the equalized combined tax rates for the teachers' and incidental funds to be less
13 than the greater of the minimum operating levy for the current year for school purposes
14 established under subsection 2 of section 163.021.

15 2. The school board of each district shall forward the estimate to the county clerk on
16 or before September first. In school districts divided by county lines, the estimate shall be
17 forwarded to the proper officer of each county in which any part of the district lies.

18 3. When revising its tax rate each year, the aggregate increase in the valuation of
19 property assessed by the state ~~[tax]~~ **assessment** commission for the current year over that of
20 the previous year shall be considered new construction and improvement.

21 4. The department of elementary and secondary education and any other government
22 agency involved in the tax rate process shall update the necessary forms, reports, and
23 documents in order to implement the provisions of this section.

164.013. 1. When the revenue from the rate of one cent on the dollar of the state sales
2 is collected for distribution under the provisions of section 163.087, the school board of each
3 seven-director, including special districts, urban and metropolitan school districts, after
4 determining its budget for the school year and the rate of levy needed to produce the required
5 revenue as provided in section 164.011, and after making any other adjustments to the levy
6 that may be required by any other law, shall, unless at least a simple majority of district voters
7 voting thereon have approved a proposal to forego all or part of a reduction in the total
8 operating levy for school purposes as provided for in this section, reduce the total operating
9 levy for school purposes in an amount sufficient to decrease the revenue it would have

10 received therefrom by an amount equal to fifty percent of the previous fiscal year's sales tax
11 receipts excluding the sales tax revenue estimated to be received by the district attributable to
12 pupils residing on federal lands and excluding the amount of sales tax revenue estimated to be
13 necessary to offset the loss of property tax revenue to the school district under the provisions
14 of section 50.338, except that the provision of this section shall not require a school board to
15 reduce its total operating levy for school purposes below an amount which is equal to the
16 highest amount specified in subsection 2 of section 163.021 as an eligibility requirement for
17 state aid or increased state aid pursuant to section 163.031. Loss of revenue, due to a decrease
18 in the assessed valuation of real property located within the school district as a result of
19 general reassessment, and from state-assessed railroad and utility distributable property based
20 upon the previous fiscal year's receipts shall be considered in lowering the rate of levy to
21 comply with this section in the year of general reassessment and in each subsequent year. For
22 any district for which the total assessed valuation of the district is reduced as a result of a
23 natural disaster for which the county or counties containing the district were designated a
24 disaster area, the reduction of the total operating levy for school purposes pursuant to this
25 section may, at the district's discretion, be calculated either on the district's current assessed
26 valuation or upon the district's assessed valuation for the year preceding the natural disaster,
27 until the fifth year following the designation as a disaster area or until the district's assessed
28 valuation equals or exceeds the district's assessed valuation for the year preceding the
29 disaster, whichever first occurs. In the event that in the immediately preceding year the
30 school district actually received more or less sales tax revenue than estimated, the school
31 board shall adjust its operating levy for the current year to reflect such increase or decrease.
32 Adjustments in the tax rate of a school district pursuant to the provisions of this section shall
33 in no way affect the eligibility of claimants for benefits, or the amount of claimants' benefits,
34 under the provisions of sections 135.010 to 135.035. Such claimants shall, if they are
35 otherwise qualified, receive the benefits to which they were or would have been entitled in the
36 year prior to March 3, 1983. There shall be transferred from the school district trust fund to
37 the general revenue fund an amount equal to the difference in the amount paid or credited or
38 which would have been paid or credited to individuals qualifying under sections 135.010 to
39 135.035 in the year prior to March 3, 1983, and the amount paid or credited under the
40 provisions of such sections each year thereafter. The director of revenue shall certify the
41 amount payable from the school district trust fund to the general revenue fund to the state
42 treasurer, the commissioner of administration and the state board of education on or before
43 the first day of each month. Any school district required to reduce its total operating levy
44 under the provisions of this section shall not become ineligible for state aid under the
45 provisions of section 163.021 because of such required reduction. In the event a district fails
46 to reduce its operating levy in compliance with this section, an amount equivalent to the

47 amount by which the district fails to reduce its levy shall be deducted from the district's
48 apportionment of state aid under the provisions of section 163.031 for the following year.

49 2. In a year of general reassessment, as defined by section 137.073, or assessment
50 maintenance as defined by section 137.115, in which a school district in reliance upon the
51 information then available to it relating to the total assessed valuation of such school district
52 revises its property tax levy pursuant to section 137.073 or 137.115, and it is subsequently
53 determined by decisions of the state ~~[tax]~~ **assessment** commission or a court pursuant to
54 sections 138.430 to 138.433 or due to clerical errors or corrections in the calculation or
55 recordation of assessed valuations that the assessed valuation of such school district has been
56 changed, and but for such change the school district would have adopted a different levy on
57 the date of its original action, then the school district may adjust its levy to an amount to
58 reflect such change in assessed valuation, including, if necessary, a change in the levy
59 reduction required by this section to the amount it would have levied had the correct assessed
60 valuation been known to it on the date of its original action, provided:

61 (1) The school district first levies the maximum levy allowed without a vote of the
62 people by Article X, Section 11(b) of the Constitution **of Missouri**; and

63 (2) The school district first adopts the tax rate ceiling otherwise authorized by other
64 laws of this state; and

65 (3) The levy adjustment or reduction may include a one-time correction to recoup lost
66 revenues the school district was entitled to receive during the prior year.

178.880. All real and tangible personal property owned by railroads, street railways,
2 boats, vessels, bridge companies, telegraph companies, electric light and power companies,
3 electric transmission line companies, pipeline companies, express companies, airline
4 companies and other companies and public utilities whose property is assessed by the state
5 ~~[tax]~~ **assessment** commission shall be taxed at the same rate of taxation which is levied on
6 other property in the community college district in the same manner and to the same extent
7 that the property is subject to assessment and taxation for general county purposes, and all of
8 the provisions of chapters 151, 153, 154 and 155 shall apply to taxation by community
9 college districts to the same extent as if the community college districts were specifically
10 included in the provisions contained in chapters 151, 153, 154 and 155, except that the taxes
11 levied by community college districts shall not be included for the purpose of determining the
12 average school levy for the other school districts in the county in which they are situated. The
13 taxes levied against the property by community college districts shall be collected in the same
14 manner as taxes are collected on the property from general county taxes.

233.500. 1. Within the boundaries of any special road district established under the
2 provisions of section 233.015, 233.170 or 233.320, or in an area within a county which is not
3 included in any special road district, the county commission may create a special road

4 subdistrict in the manner prescribed in sections 233.500 to 233.520. Any such subdistrict
5 established shall be a body corporate and possess the usual powers of a public corporation for
6 public purposes, and shall be known as "_____ Special Road Subdistrict of _____ County"
7 and in that name shall be capable of suing and being sued, of holding such real estate and
8 personal property as may at any time be either donated to or purchased by it in accordance
9 with the provisions of sections 233.500 to 233.520, and of contracting and being contracted
10 with as provided in sections 233.500 to 233.520.

11 2. Special road subdistricts so organized shall consist of a public road of one mile or
12 more in length and the adjacent lands one-fourth of a mile or more on either side of such
13 public road, including adjacent roads one-fourth of a mile or more from the public road, and
14 any such special road subdistrict shall have an assessed valuation of at least one million
15 dollars, according to the last available report of the state ~~[tax]~~ **assessment** commission, **or its**
16 **successor entity**.

321.554. 1. When the revenue from the ambulance or fire protection district sales tax
2 is collected for distribution pursuant to section 321.552, the board of the ambulance or fire
3 protection district, after determining its budget for the year pursuant to section 67.010 and the
4 rate of levy needed to produce the required revenue and after making any other adjustments to
5 the levy that may be required by any other law, shall reduce the total operating levy of the
6 district in an amount sufficient to decrease the revenue it would have received therefrom by
7 an amount equal to fifty percent of the previous fiscal year's sales tax receipts. Loss of
8 revenue due to a decrease in the assessed valuation of real property located within the
9 ambulance or fire protection district as a result of general reassessment and from state-
10 assessed railroad and utility distributable property based upon the previous fiscal year's
11 receipts shall be considered in lowering the rate of levy to comply with this section in the year
12 of general reassessment and in each subsequent year. In the event that in the immediately
13 preceding year the ambulance or fire protection district actually received more or less sales
14 tax revenue than estimated, the ambulance or fire protection district board may adjust its
15 operating levy for the current year to reflect such increase or decrease. The director of
16 revenue shall certify the amount payable from the ambulance or fire protection district sales
17 tax trust fund to the general revenue fund to the state treasurer.

18 2. Except that, in the first year in which any sales tax is collected pursuant to section
19 321.552, any taxing authority subject to this section shall not reduce the tax rate as defined in
20 section 137.073.

21 3. In a year of general reassessment, as defined by section 137.073, or assessment
22 maintenance as defined by section 137.115 in which an ambulance or fire protection district
23 in reliance upon the information then available to it relating to the total assessed valuation of
24 such ambulance or fire protection district revises its property tax levy pursuant to section

25 137.073 or 137.115, and it is subsequently determined by decisions of the state ~~[tax]~~
26 **assessment** commission or a court pursuant to sections 138.430 to 138.433 or due to clerical
27 errors or corrections in the calculation or recordation of assessed valuations that the assessed
28 valuation of such ambulance or fire protection district has been changed, and but for such
29 change the ambulance or fire protection district would have adopted a different levy on the
30 date of its original action, then the ambulance or fire protection district may adjust its levy to
31 an amount to reflect such change in assessed valuation, including, if necessary, a change in
32 the levy reduction required by this section to the amount it would have levied had the correct
33 assessed valuation been known to it on the date of its original action, provided:

34 (1) The ambulance or fire protection district first levies the maximum levy allowed
35 without a vote of the people by Article X, Section 11(b) of the Constitution **of Missouri**; and

36 (2) The ambulance or fire protection district first adopts the tax rate ceiling otherwise
37 authorized by other laws of this state; and

38 (3) The levy adjustment or reduction may include a one-time correction to recoup lost
39 revenues the ambulance or fire protection district was entitled to receive during the prior year.

536.085. As used in section 536.087, the following terms mean:

2 (1) "Agency proceeding", an adversary proceeding in a contested case pursuant to this
3 chapter in which the state is represented by counsel, but does not include proceedings for
4 determining the eligibility or entitlement of an individual to a monetary benefit or its
5 equivalent, child custody proceedings, eminent domain proceedings, driver's license
6 proceedings, vehicle registration proceedings, proceedings to establish or fix a rate, or
7 proceedings before the state ~~[tax]~~ **assessment** commission;

8 (2) "Party":

9 (a) An individual whose net worth did not exceed two million dollars at the time the
10 civil action or agency proceeding was initiated; or

11 (b) Any owner of an unincorporated business or any partnership, corporation,
12 association, unit of local government or organization, the net worth of which did not exceed
13 seven million dollars at the time the civil action or agency proceeding was initiated, and
14 which had not more than five hundred employees at the time the civil action or agency
15 proceeding was initiated;

16 (3) "Prevails", obtains a favorable order, decision, judgment, or dismissal in a civil
17 action or agency proceeding;

18 (4) "Reasonable fees and expenses" includes the reasonable expenses of expert
19 witnesses, the reasonable cost of any study, analysis, engineering report, test, or project which
20 is found by the court or agency to be necessary for the preparation of the party's case, and
21 reasonable attorney or agent fees. The amount of fees awarded as reasonable fees and
22 expenses shall be based upon prevailing market rates for the kind and quality of the services

23 furnished, except that no expert witness shall be compensated at a rate in excess of the highest
24 rate of compensation for expert witnesses paid by the state in the type of civil action or
25 agency proceeding, and attorney's fees shall not be awarded in excess of seventy-five dollars
26 per hour unless the court determines that a special factor, such as the limited availability of
27 qualified attorneys for the proceedings involved, justifies a higher fee;

28 (5) "State", the state of Missouri, its officers and its agencies, but shall not include
29 political subdivisions of the state.

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