

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 2178**  
**103RD GENERAL ASSEMBLY**

5348H.02C

JOSEPH ENGLER, Chief Clerk

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**AN ACT**

To repeal sections 137.115, 138.010, 138.060, 138.390, and 138.430, RSMo, and to enact in lieu thereof five new sections relating to taxation of property.

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

Section A. Sections 137.115, 138.010, 138.060, 138.390, and 138.430, RSMo, are  
2 repealed and five new sections enacted in lieu thereof, to be known as sections 137.115,  
3 138.010, 138.060, 138.390, and 138.430, to read as follows:

137.115. 1. **(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.

5 **(2)** Except as otherwise provided in subsection 3 of this section and section 137.078,  
6 the assessor shall annually assess all personal property at thirty-three and one-third percent of  
7 its true value in money as of January first of each calendar year.

8 **(3)** The assessor shall annually assess all real property, including any new  
9 construction and improvements to real property, and possessory interests in real property at  
10 the percent of its true value in money set in subsection 5 of this section. The true value in  
11 money of any possessory interest in real property in subclass (3), where such real property is  
12 on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as  
13 defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and  
14 owned by a political subdivision, shall be the otherwise applicable true value in money of any  
15 such possessory interest in real property, less the total dollar amount of costs paid by a party,  
16 other than the political subdivision, towards any new construction or improvements on such  
17 real property completed after January 1, 2008, and which are included in the above-

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 mentioned possessory interest, regardless of the year in which such costs were incurred or  
19 whether such costs were considered in any prior year. The assessor shall annually assess all  
20 real property in the following manner: new assessed values shall be determined as of January  
21 first of each odd-numbered year and shall be entered in the assessor's books; those same  
22 assessed values shall apply in the following even-numbered year, except for new construction  
23 and property improvements which shall be valued as though they had been completed as of  
24 January first of the preceding odd-numbered year. The assessor may call at the office, place  
25 of doing business, or residence of each person required by this chapter to list property, and  
26 require the person to make a correct statement of all taxable tangible personal property owned  
27 by the person or under his or her care, charge or management, taxable in the county.

28 (4) On or before January first of each even-numbered year, the assessor shall prepare  
29 and submit a two-year assessment maintenance plan to the county governing body and the  
30 state tax commission for their respective approval or modification. The county governing  
31 body shall approve and forward such plan or its alternative to the plan to the state tax  
32 commission by February first. If the county governing body fails to forward the plan or its  
33 alternative to the plan to the state tax commission by February first, the assessor's plan shall  
34 be considered approved by the county governing body. If the state tax commission fails to  
35 approve a plan and if the state tax commission and the assessor and the governing body of the  
36 county involved are unable to resolve the differences, in order to receive state cost-share  
37 funds outlined in section 137.750, the county or the assessor shall petition the administrative  
38 hearing commission, by May first, to decide all matters in dispute regarding the assessment  
39 maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties  
40 proceed with mediation or arbitration upon terms agreed to by the parties. The final decision  
41 of the administrative hearing commission shall be subject to judicial review in the circuit  
42 court of the county involved.

43 (5) In the event a valuation of subclass (1) real property **or subclass (3) real**  
44 **property** within any county with a charter form of government, or within a city not within a  
45 county, is made by a computer, computer-assisted method or a computer program, the burden  
46 of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall  
47 be on the assessor at any hearing or appeal. In any such county, unless the assessor proves  
48 otherwise, there shall be a presumption that the assessment was made by a computer,  
49 computer-assisted method or a computer program. Such evidence shall include, but shall not  
50 be limited to, the following:

51 ~~(1)~~ (a) The findings of the assessor based on an appraisal of the property by  
52 generally accepted appraisal techniques; and

53           ~~[(2)]~~ **(b)** The purchase prices from sales of at least three comparable properties and  
54 the address or location thereof. As used in this subdivision, the word "comparable" means  
55 that:

56           ~~[(a)]~~ **a.** Such sale was closed at a date relevant to the property valuation; and

57           ~~[(b)]~~ **b.** Such properties are not more than one mile from the site of the disputed  
58 property, except where no similar properties exist within one mile of the disputed property,  
59 the nearest comparable property shall be used. Such property shall be within five hundred  
60 square feet in size of the disputed property, and resemble the disputed property in age, floor  
61 plan, number of rooms, and other relevant characteristics.

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

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

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

69           (2) Livestock, twelve percent;

70           (3) Farm machinery, twelve percent;

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

75           (5) Poultry, twelve percent;

76           (6) Tools and equipment used for pollution control and tools and equipment used in  
77 retooling for the purpose of introducing new product lines or used for making improvements  
78 to existing products by any company which is located in a state enterprise zone and which is  
79 identified by any standard industrial classification number cited in subdivision (7) of section  
80 135.200, twenty-five percent; and

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

85           4. The person listing the property shall enter a true and correct statement of the  
86 property, in a printed blank prepared for that purpose. The statement, after being filled out,  
87 shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall  
88 then be delivered to the assessor.

89           5. (1) All subclasses of real property, as such subclasses are established in Section 4  
90 (b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed  
91 at the following percentages of true value:

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

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

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

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

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

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

119           8. Any amount of tax due and owing based on the assessment of a manufactured  
120 home shall be included on the personal property tax statement of the manufactured home  
121 owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of  
122 section 442.015, in which case the amount of tax due and owing on the assessment of the  
123 manufactured home as a realty improvement to the existing real estate parcel shall be  
124 included on the real property tax statement of the real estate owner.

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

143           10. Before the assessor may increase the assessed valuation of any parcel of subclass  
144 (1) real property **or any parcel of subclass (3) real property** by more than fifteen percent  
145 since the last assessment, excluding increases due to new construction or improvements, the  
146 assessor shall conduct a physical inspection of such property.

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

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

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

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

192           15. The governing body of any city of the third classification with more than twenty-  
193 six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants  
194 located in any county that has exercised its authority to opt out under subsection 14 of this  
195 section may levy separate and differing tax rates for real and personal property only if such  
196 city bills and collects its own property taxes or satisfies the entire cost of the billing and

197 collection of such separate and differing tax rates. Such separate and differing rates shall not  
198 exceed such city's tax rate ceiling.

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

       138.010. 1. Except as otherwise provided by law, in every county in this state there  
2 shall be a county board of equalization consisting of the commissioners of the county  
3 commission, the county assessor as a nonvoting member, the county surveyor, and the county  
4 clerk who shall be secretary of the board without a vote. The county commissioners shall also  
5 appoint two additional members to the board who shall be citizens of the county, but not  
6 officers of the county and, for such additional members appointed after August 28, 2007, not  
7 related to any member of the county board of equalization within the third degree of  
8 consanguinity, who shall have some level of experience as determined by the county  
9 commission as a real estate broker, real estate appraiser, home builder, property developer,  
10 lending officer, or investor in real estate before such member's appointment to the board. The  
11 assessor or a member of the assessor's staff shall be present at all board of equalization  
12 hearings, and shall have the right to present evidence pertaining to any assessment matter  
13 before the board.

14         2. Except as provided in subsection 3 of this section, this board shall meet at the  
15 office of the county clerk on the third Monday of July of each year.

16         3. Upon a finding by the board that it is necessary in order to fairly hear all cases  
17 arising from a general reassessment, the board may begin meeting after July first in any  
18 applicable year to timely consider any appeal or complaint resulting from an evaluation made  
19 during a general reassessment of all taxable real property and possessory interests in the  
20 county.

21         **4. Any cases arising from general reassessment involving property whose**  
22 **assessed valuation increased at least fifteen percent from the previous assessment, unless**  
23 **such increase is due to new construction or improvement, that were not heard and acted**

24 **upon by the board of equalization by September thirtieth in any applicable year shall be**  
25 **dismissed, the assessor's increased assessed valuation shall be void in its entirety, and**  
26 **the previous assessed valuation shall be applied to the property in place of the increased**  
27 **assessed valuation. A dismissal of a case under this section shall not preclude any**  
28 **taxpayer from an appeal to the state tax commission of his or her assessment within**  
29 **thirty days of the date of dismissal.**

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

5 (2) In any county with a charter form of government with a population greater than  
6 two hundred eighty thousand inhabitants but less than two hundred eighty-five thousand  
7 inhabitants, in any county with a charter form of government with greater than one million  
8 inhabitants, in any city not within a county, and in any other county for any property whose  
9 assessed valuation increased at least fifteen percent from the previous assessment unless the  
10 increase is due to new construction or improvement, the assessor shall have the burden to  
11 prove that the assessor's valuation does not exceed the true market value of the subject  
12 property. In such county or city, in the event a physical inspection of the subject property is  
13 required by subsection 10 of section 137.115, the assessor shall have the burden to establish  
14 the manner in which the physical inspection was performed and shall have the burden to  
15 prove that the physical inspection was performed in accordance with section 137.115. In such  
16 county or city, in the event the assessor fails to provide sufficient evidence to establish that  
17 the physical inspection was performed in accordance with section 137.115, the property  
18 owner shall prevail on the appeal as a matter of law, **the assessor's increased assessed**  
19 **valuation shall be void in its entirety, and the previous assessed valuation shall be**  
20 **applied to the property in place of the increased assessed valuation.**

21 (3) At any hearing before the state tax commission or a court of competent  
22 jurisdiction of an appeal of assessment from a first class charter county or a city not within a  
23 county, the assessor shall not advocate nor present evidence advocating a valuation higher  
24 than that value finally determined by the assessor or the value determined by the board of  
25 equalization, whichever is higher, for that assessment period.

26 2. The county clerk shall keep an accurate record of the proceedings and orders of the  
27 board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the  
28 tax book according to the orders of such board and the orders of the state tax commission,  
29 except that in adding or deducting such percent to each tract or parcel of real estate as  
30 required by such board or state tax commission, ~~the~~ **the clerk** shall add or deduct in each

31 case any fractional sum of less than fifty cents, so that the value of any separate tract shall  
32 contain no fractions of a dollar.

33 **3. If a taxpayer submits a written appraisal report prepared by a Missouri**  
34 **appraiser certified by the Missouri real estate appraisers commission to the board of**  
35 **equalization at least five days prior to the hearing date scheduled by the board of**  
36 **equalization to hear the taxpayer's appeal, the value of the property determined in the**  
37 **appraisal report shall presumptively determine the property's true value in money**  
38 **unless the assessor produces substantial and persuasive evidence as to why such value**  
39 **should not be adopted by the board of equalization.**

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

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

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

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

19 **3. When the state tax commission equalizes the valuation of a class or subclass of**  
20 **property that results in an increase of more than fifteen percent in a single tax year, such**  
21 **increase shall be evenly divided between each of the next successive reassessment cycles**  
22 **in a manner that does not cause any single year increase to exceed fifteen percent.**

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~~ **the collector's**  
20 office from the decision of the local board of equalization not later than thirty days after the  
21 final 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 commission  
43 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 jurisdiction  
49 of said property, the taxpayer shall be awarded costs of appeal and reasonable attorney's fees  
50 on a challenge of the assessor's determination.

51           **7. If an assessor appeals the decision of the state tax commission to a court of**  
52 **competent jurisdiction on any grounds other than overvaluation and the taxpayer is the**  
53 **prevailing party, the taxpayer shall be awarded costs of appeal and reasonable**  
54 **attorney's fees, whether paid directly by the taxpayer or paid by an attorney, tax agent,**  
55 **or other third party.**

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