

SECOND REGULAR SESSION
[PERFECTED WITH PERFECTING AMENDMENT]
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2178
103RD GENERAL ASSEMBLY

5348H.02D

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 137.016, 137.115, 137.180, 137.355, 138.010, 138.060, 138.135, 138.390, 138.430, 138.434, and 139.031, RSMo, and to enact in lieu thereof thirteen new sections relating to taxation of property.

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

Section A. Sections 137.016, 137.115, 137.180, 137.355, 138.010, 138.060, 138.135, 138.390, 138.430, 138.434, and 139.031, RSMo, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 115.240, 115.706, 137.016, 137.115, 137.180, 137.355, 138.010, 138.060, 138.135, 138.390, 138.430, 138.434, and 139.031, to read as follows:

115.240. The election authority for any political subdivision or special district shall label ballot measures relating to property taxation that are submitted by such political subdivision or special district to a vote of the people numerically or alphabetically only. No such ballot measure shall be labeled in a descriptive manner aside from its numerical or alphabetical designation.

115.706. 1. Notwithstanding any other provision of law to the contrary, no ballot measure proposing the imposition, increase, or extension of an ad valorem property tax by a political subdivision shall be deemed approved unless a majority of the votes cast on the question are in favor.

2. Notwithstanding any other provision of law to the contrary, beginning on January 1, 2027, the ballot language for a question submitted to voters by a political subdivision desiring to levy a real property tax or personal property tax shall include at least the following elements, as applicable:

(1) The name of the political subdivision imposing the property tax;

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

- 10 (2) The real property or personal property on which the property tax will be
11 imposed;
- 12 (3) The current tax rate ceiling, the proposed tax rate ceiling, and, if the political
13 subdivision is seeking authorization to increase an existing tax, the difference between
14 the proposed new tax rate ceiling and the current tax rate ceiling, expressed in
15 percentage changed and the number of cents per one hundred dollars of assessed
16 valuation. The percentage change shall be calculated by subtracting the current tax rate
17 ceiling from the proposed tax rate ceiling, dividing the result by the current tax rate
18 ceiling, and multiplying the quotient by one hundred;
- 19 (4) The length of time for which the tax will be imposed or the expiration date of
20 the tax;
- 21 (5) The purpose for which the tax will be imposed;
- 22 (6) A description of additional actions a political subdivision affected by the
23 ballot issue will be required to take;
- 24 (7) If the political subdivision is seeking authorization to issue bonds, notes, or
25 other obligations:
- 26 (a) An indication that bonds, notes, or other obligations will be issued if the
27 proposal is approved;
- 28 (b) The kind of bonds, notes, or other obligations that will be issued including,
29 but not limited to, general obligation bonds or revenue bonds; and
- 30 (c) The total amount of such bonds, notes, or other obligations;
- 31 (8) A disclosure that an increase to a tax rate ceiling could result in a tax rate
32 increase;
- 33 (9) A statement indicating the real property or personal property that will be
34 affected by such tax or tax rate ceiling increase, containing wording substantially
35 similar to the following, as applicable:

36 **"If approved, this proposition could increase the property**
37 **taxes of:**

38 **A residential property _____ (insert levy amount**
39 **multiplied by 100,000 multiplied by 0.0019) per \$100,000**
40 **of appraised valuation;**

41 **A commercial property _____ (insert levy amount**
42 **multiplied by 100,000 multiplied by 0.0032) per \$100,000**
43 **of appraised valuation;**

An agricultural property _____ (insert levy amount multiplied by 100,000 multiplied by 0.0012) per \$100,000 of appraised valuation;

A motor vehicle _____ (insert levy amount multiplied by 10,000 multiplied by 0.00333) per \$10,000 of appraised valuation."

3. Notwithstanding any other provision of law to the contrary, no political subdivision or election authority shall advertise or describe any proposed tax on property in a political subdivision as not increasing taxes, or any language to that effect, unless both:

(1) Failing to adopt the proposed measure would cause an actual increase in the tax rate; and

(2) Adopting the proposed measure would cause the tax rate to stay the same or decrease.

4. The ballot language statements shall fairly and accurately explain what a vote for and what a vote against the measure represent. The ballot language shall be true and impartial statements of the effect of a vote for and against the measure in language neither intentionally argumentative nor likely to create prejudice for or against the proposed measure.

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

(1) "Residential property", all real property improved by a structure which is used or intended to be used for residential living by human occupants, vacant land in connection with an airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the owner resides and uses as a primary residence with six or fewer rooms for rent, and time-share units as defined in section 407.600, except to the extent such units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020, but residential property shall not include other similar facilities used primarily for transient housing. **A single-family home owned by a sole proprietor, individual, partnership, or limited liability company that is leased for a term of less than thirty consecutive days, in whole or in part, subject to sales tax under subdivision (6) of subsection 1 of section 144.020 shall be classified only as residential property.** For the purposes of this section, "transient housing" means all rooms available for rent or lease for which the receipts from the rent or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of section 144.020; **the leasing of a single-family home, in whole or in part,**

17 **for a term of less than thirty consecutive days does not in itself constitute "transient**
18 **housing";**

19 (2) "Agricultural and horticultural property", all real property used for agricultural
20 purposes and devoted primarily to the raising and harvesting of crops; to the feeding,
21 breeding and management of livestock which shall include breeding, showing, and boarding
22 of horses; to dairying, or to any other combination thereof; and buildings and structures
23 customarily associated with farming, agricultural, and horticultural uses. Agricultural and
24 horticultural property shall also include land devoted to and qualifying for payments or other
25 compensation under a soil conservation or agricultural assistance program under an
26 agreement with an agency of the federal government. Agricultural and horticultural property
27 shall further include any reliever airport. Real property classified as forest croplands shall not
28 be agricultural or horticultural property so long as it is classified as forest croplands and shall
29 be taxed in accordance with the laws enacted to implement Section 7 of Article X of the
30 Missouri Constitution. Agricultural and horticultural property shall also include any sawmill
31 or planing mill defined in the U.S. Department of Labor's Standard Industrial Classification
32 (SIC) Manual under Industry Group 242 with the SIC number 2421. Agricultural and
33 horticultural property shall also include urban and community gardens. For the purposes of
34 this section, "urban and community gardens" shall include real property cultivated by
35 residents of a neighborhood or community for the purposes of providing agricultural
36 products, as defined in section 262.900, for the use of residents of the neighborhood or
37 community, and shall not include a garden intended for individual or personal use;

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

47 2. Pursuant to Article X of the state Constitution, any taxing district may adjust its
48 operating levy to recoup any loss of property tax revenue, except revenues from the surtax
49 imposed pursuant to Article X, Subsection 2 of Section 6 of the Constitution, as the result of
50 changing the classification of structures intended to be used for residential living by human
51 occupants which contain five or more dwelling units if such adjustment of the levy does not
52 exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this
53 section, loss in revenue shall include the difference between the revenue that would have been

54 collected on such property under its classification prior to enactment of this section and the
55 amount to be collected under its classification under this section. The county assessor of each
56 county or city not within a county shall provide information to each taxing district within its
57 boundaries regarding the difference in assessed valuation of such property as the result of
58 such change in classification.

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

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

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

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

78 (2) Location of such property;

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

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

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

86 (6) Size of such property;

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

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

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

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-
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.

10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property **or any parcel of subclass (3) real property** by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property. **For any general reassessment of property causing the assessed valuation to increase more than fifteen percent from the previous assessment, except for increase due to new construction or improvement, such increase shall be evenly divided between each of the next successive reassessment cycles in a manner that does not cause an increase of more than fifteen percent for any two-year reassessment period. For the purposes of implementing this subsection, the county assessor and collector shall apply a credit to a taxpayer's property tax bill in an amount that causes the taxpayer's real property tax liability to increase by no more than fifteen percent for any two-year reassessment period.**

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

12. A physical inspection~~[,as]~~ required by subsection 10 of this section~~[,]~~ shall **be completed prior to July first of the reassessment year and shall** include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

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

14. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general

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

201 15. The governing body of any city of the third classification with more than twenty-
202 six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants
203 located in any county that has exercised its authority to opt out under subsection 14 of this
204 section may levy separate and differing tax rates for real and personal property only if such
205 city bills and collects its own property taxes or satisfies the entire cost of the billing and
206 collection of such separate and differing tax rates. Such separate and differing rates shall not
207 exceed such city's tax rate ceiling.

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

217 mean all real property that is in use or readily available as a reserve for strip, surface, or coal
218 mining for minerals for purposes of excavation for current or future use or sale to others that
219 has been bonded and permitted under chapter 444.

137.180. 1. Whenever any assessor shall increase the valuation of any real property
2 he 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 **specific** assessment method and **the basis of the** computation of value for such property is
61 available on the assessor's website and provide the exact website address at which such
62 information may be accessed. Such notification shall provide the assessor's contact
63 information to enable taxpayers without internet access to request and receive information
64 regarding the assessment method and computation of value for such property. **If any third-**
65 **party documents, reports, or other data were relied upon by the assessor in the**
66 **computation of assessed value, the same shall be disclosed to the record owner on the**
67 **assessor's website.**

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 shall forthwith notify the record owner of the increase either

4 in person or by mail directed to the last known address, and if the address of the owner is
5 unknown notice shall be given by publication in two newspapers published in the county.

6 2. For all calendar years prior to the first day of January of the year following receipt
7 of software necessary for the implementation of the requirements provided under subsections
8 3 and 4 of this section from the state tax commission, whenever any assessor shall increase
9 the valuation of any real property, he or she shall forthwith notify the record owner on or
10 before June fifteenth of the previous assessed value and such increase either in person, or by
11 mail directed to the last known address and include on the face of such notice, in no less than
12 twelve-point font, the following statement:

13

14 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY
15 INCREASE YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-
16 FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS
17 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.

47 **5. Whenever any assessor shall notify a record owner of any increase in assessed**
48 **value as required by subsection 3 of this section, such assessor shall provide notice that**
49 **information regarding the specific assessment method and the basis of the computation**
50 **of value for such property is available on the assessor's website and shall provide the**
51 **exact website address at which such information may be accessed. Such notification**
52 **shall provide the assessor's contact information to enable taxpayers without internet**
53 **access to request and receive information regarding the assessment method and**
54 **computation of value for such taxpayers' property. If any third-party documents,**
55 **reports, or other data were relied upon by the assessor in the computation of assessed**
56 **value, the same shall be disclosed to the record owner on the assessor's website.**

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, ~~[he]~~ **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.**

138.135. 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. **However, in the event of a**
10 **transfer of ownership of real property on or after January first of an even-numbered**
11 **year, the new owner shall be entitled to appeal the assessed value directly to the state tax**
12 **commission by no later than December thirty-first of the same year, even if the prior**
13 **owner appealed the value in the previous odd-numbered year and the appeal resulted in**
14 **an order of the board of equalization or state tax commission. In any such appeal by a**
15 **new owner, the state tax commission shall have authority to lower the assessed value for**
16 **the even-numbered year.**

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

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 an increase of more than fifteen percent for any two-**
23 **year reassessment period. For the purposes of implementing this subsection, the county**
24 **assessor and collector shall apply a credit to a taxpayer's property tax bill in an amount**
25 **that causes the taxpayer's real property tax liability to increase by no more than fifteen**
26 **percent for any two-year reassessment period.**

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.**

138.434. In any ~~[first-class]~~ charter county or a city not within a county ~~[may require~~
2 ~~by ordinance or charter the reimbursement to]~~, a taxpayer ~~[for the amount of just and~~
3 ~~reasonable appraisal costs, attorney fees and court costs]~~ **shall be entitled to an award of all**
4 **attorney's fees and costs of litigation** resulting from an evidentiary hearing before the state
5 tax commission or a court of competent jurisdiction **including, but not limited to, attorney's**
6 **fees, appraisal costs, witness fees, and court costs, whether paid directly by the taxpayer**
7 **or paid by an attorney, tax agent, or other third party**, if such appeal results in a final
8 decision reducing the appraised value of residential property by at least fifteen percent or the
9 appraised value of utility, industrial railroad and other subclass three property by at least
10 twenty-five percent from the appraised value determined by the board of equalization for that
11 tax year. The commission or court awarding such fees and costs shall consider the
12 reasonableness of the fees and costs within the context of the particular case. Such fees and
13 costs shall not exceed ~~[one]~~ **five** thousand dollars for a residential property appeal. Such fees
14 and costs for utility, industrial railroad or other subclass three property appeals shall not
15 exceed the lesser of ~~[four]~~ **five** thousand dollars or twenty-five percent of the tax savings
16 resulting from the appeal. The provisions of this section shall only apply to the first contested
17 year when cases are tried on a consolidated basis.

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 **before the delinquency date** a
6 written statement setting forth the grounds on which the protest is based. The statement shall
7 include the true value in money claimed by the taxpayer if disputed. An appeal before the
8 state tax commission shall not be dismissed on the grounds that a taxpayer failed to file a
9 written statement when paying taxes based upon a disputed assessment.

10 2. Upon receiving ~~[payment of current taxes under]~~ **written notice of** protest under
11 subsection 1 of this section or upon receiving from the state tax commission or the circuit
12 court notice of an appeal from the state tax commission or the circuit court under section
13 138.430, ~~[along with]~~ **and** full payment of the current tax bill before the delinquency date, the
14 collector shall disburse to the proper official all portions of taxes not protested or not disputed
15 by the taxpayer and shall impound in a separate fund all portions of such taxes which are
16 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]~~ **such taxpayer's** protest,

18 commence an action against the collector by filing a petition for the recovery of the amount
19 protested in the circuit court of the county in which the collector maintains ~~his~~ **the**
20 **collector's** office. If any taxpayer so protesting ~~his~~ **such taxpayer's** taxes under subsection
21 1 of this section shall fail to commence an action in the circuit court for the recovery of the
22 taxes protested within the time prescribed in this subsection, such protest shall become null
23 and void and of no effect, and the collector shall then disburse to the proper official the taxes
24 impounded, and any interest 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 commission or the circuit court a
27 timely and proper appeal of the assessment of the taxpayer's property. The portion of taxes in
28 dispute from an appeal of an assessment shall be impounded in a separate fund and the
29 commission in its decision and order issued under chapter 138 or the circuit court in its
30 judgment may order all or any part of such taxes refunded to the taxpayer, or may authorize
31 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 year and subsequent consecutive taxable years until the
42 taxpayer has received credit in full for any real or personal property tax mistakenly or
43 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, **from the date that the disputed taxes were distributed to**
78 **a taxing authority through the date of the refund**, at the ~~[annual rate]~~ **rates** calculated by
79 the state treasurer and applied by the director of revenue under section 32.068. This measure
80 of interest shall only apply to protested or disputed tax funds actually distributed to a taxing
81 authority pursuant to this subsection. In the event of a refund of protested or disputed tax
82 funds which remain impounded by the collector, the taxpayer shall instead be entitled to the
83 interest actually earned on those refunded impounded tax funds under subsection 7 of this
84 section. Any sovereign or official immunity otherwise applicable to the taxing authorities is
85 hereby waived for all purposes related to this subsection, and the taxpayer is expressly
86 authorized to seek an order enforcing this provision from the circuit court that originally
87 ordered the distribution of the protested or disputed funds, or directly from the state tax
88 commission, if the tax appeal that resulted in the refund was heard and determined by the
89 state tax commission.

90 9. No appeal filed from the circuit court's or state tax commission's determination
91 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any

92 court of last review modifying that determination shall be binding on the parties, and the
93 decision rendered shall be complied with by the party affected by any modification within
94 ninety days of the date of such decision. No taxpayer shall receive any interest on any
95 additional award of refund, and the collector shall not receive any interest on any ordered
96 return of refund in whole or in part. **In the event that a taxpayer is entitled to a refund, the**
97 **collector shall issue the refund to the taxpayer within thirty days of the date that the**
98 **circuit court's or state tax commission's determination establishing the amount of the**
99 **refund becomes final, and if the collector does not issue the refund within thirty days,**
100 **the taxpayer shall be entitled to interest on the refund at the rate established by the**
101 **director of revenue under section 32.065 for the period of time after the expiration of the**
102 **thirty days until the refund is issued, in addition to all other interest due to the taxpayer**
103 **under this section.**

✓