

SECOND REGULAR SESSION

HOUSE BILL NO. 2607

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CATON.

5781H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 137.115, 137.180, 137.355, 138.060, 138.135, 138.434, and 139.031, RSMo, and to enact in lieu thereof eight new sections relating to the assessment of property taxes.

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

Section A. Sections 137.115, 137.180, 137.355, 138.060, 138.135, 138.434, and
2 139.031, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as
3 sections 137.115, 137.132, 137.180, 137.355, 138.060, 138.135, 138.434, and 139.031, to
4 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

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.

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

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

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

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

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

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

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

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

68 (2) Livestock, twelve percent;

69 (3) Farm machinery, twelve percent;

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

74 (5) Poultry, twelve percent;

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

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

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

88 5. (1) All subclasses of real property, as such subclasses are established in Section 4
89 (b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed
90 at the following percentages of true value:

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

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

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

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

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

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

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

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

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

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

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

**137.132. 1. For the purposes of this section, and in any appeal alleging a
2 violation thereof, the following terms shall mean:**

3 **(1) "Common level of assessment", the ratio of the total of the assessor's assessed**
4 **values for all real property in a subclass, as verified under section 137.245, to the total of**
5 **actual true values in money of the same real property, expressed as a percentage, and**
6 **measured by an assessment ratio study;**

7 **(2) "Individual level of assessment", the ratio of an assessor's assessed value for**
8 **an individual parcel of real property, as verified under section 137.245, to the actual true**
9 **value in money of such real property, expressed as a percentage.**

10 **2. The level of assessment of all real property in subclass (1) or subclass (3), as**
11 **provided in section 137.115, shall be uniform and equal throughout each subclass. If the**
12 **common level of assessment in either subclass is lower than the individual level of**
13 **assessment of any parcel in the same subclass, the individual level of assessment of such**
14 **parcel shall be lowered to the common level of assessment for the subclass upon appeal**
15 **by the property owner to the local board of equalization, state tax commission, or circuit**
16 **court.**

17 **3. When determining the individual level of assessment of a parcel of real**
18 **property, the lesser of the assessor's appraised value, as verified under section 137.245,**
19 **or the appraised value set by the local board of equalization shall be presumed to be the**
20 **actual true value in money for such real property, absent substantial and persuasive**
21 **evidence establishing a lower true value in money.**

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

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

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

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

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

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

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

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

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

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

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

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

138.060. 1. The county board of equalization shall, in a summary way, determine all
2 appeals from the valuation of property made by the assessor, and shall correct and adjust the
3 assessment accordingly. There shall be no presumption that the assessor's valuation is
4 correct. In any county with a charter form of government with a population greater than two
5 hundred eighty thousand inhabitants but less than two hundred eighty-five thousand
6 inhabitants, in any county with a charter form of government with greater than one million
7 inhabitants, in any city not within a county, and in any other county for any property whose
8 assessed valuation increased at least fifteen percent from the previous assessment unless the
9 increase is due to new construction or improvement, the assessor shall have the burden to
10 prove that the assessor's valuation does not exceed the true market value of the subject
11 property. In such county or city, in the event a physical inspection of the subject property is
12 required by subsection 10 of section 137.115, the assessor shall have the burden to establish
13 the manner in which the physical inspection was performed and shall have the burden to
14 prove that the physical inspection was performed in accordance with section 137.115. In such
15 county or city, in the event the assessor fails to provide sufficient evidence to establish that
16 the physical inspection was performed in accordance with section 137.115, the property
17 owner shall prevail on the appeal as a matter of law, **and the assessor's increased assessed**
18 **valuation shall be void in its entirety, and the previous assessed valuation shall be**
19 **applied to the property in place of the increased assessed valuation.** At any hearing
20 before the state tax commission or a court of competent jurisdiction of an appeal of
21 assessment from a first class charter county or a city not within a county, the assessor shall not
22 advocate nor present evidence advocating a valuation higher than that value finally
23 determined by the assessor or the value determined by the board of equalization, whichever is
24 higher, for that assessment period.

25 2. The county clerk shall keep an accurate record of the proceedings and orders of the
26 board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the
27 tax book according to the orders of such board and the orders of the state tax commission,

28 except that in adding or deducting such percent to each tract or parcel of real estate as
29 required by such board or state tax commission, he shall add or deduct in each case any
30 fractional sum of less than fifty cents, so that the value of any separate tract shall contain no
31 fractions of a dollar.

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.

138.434. ~~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.**

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