

SECOND REGULAR SESSION

# HOUSE BILL NO. 3254

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JOBE.

7142H.011

JOSEPH ENGLER, Chief Clerk

## AN ACT

To repeal sections 53.255, 137.073, 137.079, 137.115, 137.180, 137.355, 137.490, 137.750, 137.1050, 137.1055, 139.031, and 139.053, RSMo, and to enact in lieu thereof thirteen new sections relating to property taxes.

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

Section A. Sections 53.255, 137.073, 137.079, 137.115, 137.180, 137.355, 137.490, 137.750, 137.1050, 137.1055, 139.031, and 139.053, RSMo, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 53.255, 137.073, 137.079, 137.115, 137.121, 137.180, 137.355, 137.490, 137.750, 137.1050, 137.1055, 139.031, and 139.053, to read as follows:

53.255. 1. In addition to all other qualifications imposed by law, it shall be a qualification of the office of assessor that he **or she** shall, no earlier than **[his]** becoming an assessor-elect and no later than the second anniversary of the date of **[his]** commencing a term of office, attend a course of study concerning the assessment of ad valorem property taxes and thereafter be certified by the commission. Assessors appointed to office on or before January 1, 1981, shall attend such course of study within two years of January 1, 1981, and thereafter be certified by the commission.

2. Upon notice by the provider of the courses to the commission that an assessor or assessor-elect has attended such a course of study, the commission shall issue a certificate of attendance to the assessor or assessor-elect.

3. The commission shall set, as a minimum for each course of study, classroom time totaling thirty-two hours, **or for any new assessor or assessor-elect appointed to office on or after January 1, 2027, a minimum of forty hours, and any newly elected assessor shall**

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.

14 **be required to complete a minimum of forty hours of training specifically designed for**  
15 **newly elected assessors before assuming office.** The commission shall develop course  
16 listings which meet the requirement of this subsection and have continuing authority to  
17 modify and supplement such list.

18 4. To remain certified as provided in sections 53.250 to ~~[53.265]~~ **53.270**, each  
19 assessor ~~[must]~~ **shall**, within each two-year period after certification, attend at least one  
20 additional course of study approved in the manner provided in subsection 3 of this section.

21 5. Nothing contained in sections 53.250 to ~~[53.265]~~ **53.270** shall be construed to  
22 require that an assessor or assessor-elect pass a written or oral examination upon the subject  
23 matter of the ad valorem course of study, but in all cases attendance at such course of study  
24 shall be sufficient qualification for office and additional compensation within the provisions  
25 of sections 53.250 to ~~[53.265]~~ **53.270**.

26 ~~[6. Upon written notice by the commission that an assessor has failed to properly~~  
27 ~~comply with the provisions of sections 53.250 to 53.265, the state director of revenue shall~~  
28 ~~immediately suspend payments of assessment costs by the state under sections 137.700 and~~  
29 ~~137.710 to the county in which the assessor is serving until such time as the assessor complies~~  
30 ~~with sections 53.250 to 53.265, resigns from office, is removed from office by appropriate~~  
31 ~~legal action, or until his successor in office is qualified, whichever comes first. The~~  
32 ~~withholding of state funding under sections 137.700 and 137.710 shall not be construed to be~~  
33 ~~the exclusive remedy against an assessor who fails to qualify for office under this section, but~~  
34 ~~other remedies provided by law shall be available.]~~

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

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

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

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

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from  
18 ad valorem levies on all classes of property, including state-assessed property, in the  
19 immediately preceding fiscal year of the political subdivision, plus an allowance for taxes  
20 billed but not collected in the fiscal year and plus an additional allowance for the revenue  
21 which would have been collected from property which was annexed by such political  
22 subdivision but which was not previously used in determining tax revenue pursuant to this  
23 section. The term "tax revenue" shall not include any receipts from ad valorem levies on any  
24 property of a railroad corporation or a public utility, as these terms are defined in section  
25 386.020, which were assessed by the assessor of a county or city in the previous year but are  
26 assessed by the state tax commission in the current year. All school districts and those  
27 counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax  
28 revenue an amount equivalent to that by which they reduced property tax levies as a result of  
29 sales tax pursuant to section 67.505 and section 164.013 ~~[or as excess home dock city or~~  
30 ~~county fees as provided in subsection 4 of section 313.820]~~ in the immediately preceding  
31 fiscal year but not including any amount calculated to adjust for prior years. For purposes of  
32 political subdivisions which were authorized to levy a tax in the prior year but which did not  
33 levy such tax or levied a reduced rate, the term "tax revenue", as used in relation to the  
34 revision of tax levies mandated by law, shall mean the revenues equal to the amount that  
35 would have been available if the voluntary rate reduction had not been made.

36 2. Whenever changes in assessed valuation are entered in the assessor's books for any  
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are  
38 established in Section 4(b) of Article X of the Missouri Constitution and defined in section  
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each  
40 political subdivision wholly or partially within the county or St. Louis City of the change in  
41 valuation of each subclass of real property, individually, and personal property, in the  
42 aggregate, exclusive of new construction and improvements. All political subdivisions shall  
43 immediately revise the applicable rates of levy for each purpose for each subclass of real  
44 property, individually, and personal property, in the aggregate, for which taxes are levied to  
45 the extent necessary to produce from all taxable property, exclusive of new construction and  
46 improvements, substantially the same amount of tax revenue as was produced in the previous  
47 year for each subclass of real property, individually, and personal property, in the aggregate,  
48 except that the rate shall not exceed the greater of the most recent voter-approved rate or the  
49 most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this  
50 section. Any political subdivision that has received approval from voters for a tax increase  
51 after August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue  
52 as the amount of revenue that would have been derived by applying the voter-approved  
53 increased tax rate ceiling to the total assessed valuation of the political subdivision as most

54 recently certified by the city or county clerk on or before the date of the election in which  
55 such increase is approved, increased by the percentage increase in the consumer price index,  
56 as provided by law, except that the ~~[rate]~~ **rates of levy for each subclass of real property,**  
57 **individually, and personal property, in the aggregate,** shall not exceed the greater of the  
58 most recent voter-approved rate or the most recent voter-approved rate as adjusted under  
59 subdivision (2) of subsection 5 of this section. Such tax revenue shall not include any receipts  
60 from ad valorem levies on any real property which was assessed by the assessor of a county  
61 or city in such previous year but is assessed by the assessor of a county or city in the current  
62 year in a different subclass of real property. Where the taxing authority is a school district for  
63 the purposes of revising the applicable rates of levy for each subclass of real property, the tax  
64 revenues from state-assessed railroad and utility property shall be apportioned and attributed  
65 to each subclass of real property based on the percentage of the total assessed valuation of the  
66 county that each subclass of real property represents in the current ~~[taxable]~~ **tax** year. As  
67 provided in Section 22 of Article X of the constitution, a political subdivision may also revise  
68 each levy to allow for inflationary assessment growth occurring within the political  
69 subdivision. The inflationary growth factor for any such subclass of real property or personal  
70 property shall be limited to the actual assessment growth in such subclass or class, exclusive  
71 of new construction and improvements, and exclusive of the assessed value on any real  
72 property which was assessed by the assessor of a county or city in the current year in a  
73 different subclass of real property, but not to exceed the consumer price index or five percent,  
74 whichever is lower. ~~[Should the tax revenue of a political subdivision from the various tax~~  
75 ~~rates determined in this subsection be different than the tax revenue that would have been~~  
76 ~~determined from a single tax rate as calculated pursuant to the method of calculation in this~~  
77 ~~subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of~~  
78 ~~those subclasses of real property, individually, and/or personal property, in the aggregate, in~~  
79 ~~which there is a tax rate reduction, pursuant to the provisions of this subsection. Such~~  
80 ~~revision shall yield an amount equal to such difference and shall be apportioned among such~~  
81 ~~subclasses of real property, individually, and/or personal property, in the aggregate, based on~~  
82 ~~the relative assessed valuation of the class or subclasses of property experiencing a tax rate~~  
83 ~~reduction. Such revision in the tax rates of each class or subclass shall be made by computing~~  
84 ~~the percentage of current year adjusted assessed valuation of each class or subclass with a tax~~  
85 ~~rate reduction to the total current year adjusted assessed valuation of the class or subclasses~~  
86 ~~with a tax rate reduction, multiplying the resulting percentages by the revenue difference~~  
87 ~~between the single rate calculation and the calculations pursuant to this subsection and~~  
88 ~~dividing by the respective adjusted current year assessed valuation of each class or subclass to~~  
89 ~~determine the adjustment to the rate to be levied upon each class or subclass of property. The~~  
90 ~~adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in~~

91 ~~the manner provided in this subsection, and added to the initial rate computed for each class~~  
92 ~~or subclass of property. For school districts that levy separate tax rates on each subclass of~~  
93 ~~real property and personal property in the aggregate, if voters approved a ballot before~~  
94 ~~January 1, 2011, that presented separate stated tax rates to be applied to the different~~  
95 ~~subclasses of real property and personal property in the aggregate, or increases the separate~~  
96 ~~rates that may be levied on the different subclasses of real property and personal property in~~  
97 ~~the aggregate by different amounts, the tax rate that shall be used for the single tax rate~~  
98 ~~calculation shall be a blended rate, calculated in the manner provided under subdivision (1) of~~  
99 ~~subsection 6 of this section.] Notwithstanding any provision of this subsection to the~~  
100 ~~contrary, no revision to the rate of levy for personal property shall cause such levy to increase~~  
101 ~~over the levy for personal property from the prior year.~~

102         3. (1) Where the taxing authority is a school district, it shall be required to revise the  
103 rates of levy to the extent necessary to produce from all taxable property, including state-  
104 assessed railroad and utility property, which shall be separately estimated in addition to other  
105 data required in complying with section 164.011, substantially the amount of tax revenue  
106 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be  
107 adjusted to offset such district's reduction in the apportionment of state school moneys due to  
108 its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling  
109 pursuant to this section, requiring the estimating of effects of state-assessed railroad and  
110 utility valuation or loss of state aid, discovers that the estimates used result in receipt of  
111 excess revenues, which would have required a lower rate if the actual information had been  
112 known, the school district shall reduce the tax rate ceiling in the following year to compensate  
113 for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes  
114 of this section.

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

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

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

134 4. (1) In order to implement the provisions of this section and Section 22 of Article X  
135 of the Constitution of Missouri, the term improvements shall apply to both real and personal  
136 property. In order to determine the value of new construction and improvements, each county  
137 assessor shall maintain a record of real property valuations in such a manner as to identify  
138 each year the increase in valuation for each political subdivision in the county as a result of  
139 new construction and improvements. The value of new construction and improvements shall  
140 include the additional assessed value of all improvements or additions to real property which  
141 were begun after and were not part of the prior year's assessment, except that the additional  
142 assessed value of all improvements or additions to real property which had been totally or  
143 partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, sections  
144 135.200 to 135.255, and section 353.110 shall be included in the value of new construction  
145 and improvements when the property becomes totally or partially subject to assessment and  
146 payment of all ad valorem taxes. The aggregate increase in valuation of personal property for  
147 the current year over that of the previous year is the equivalent of the new construction and  
148 improvements factor for personal property. ~~[Notwithstanding any opt-out implemented~~  
149 ~~pursuant to subsection 14 of section 137.115,]~~ The assessor shall certify the amount of new  
150 construction and improvements and the amount of assessed value on any real property which  
151 was assessed by the assessor of a county or city in such previous year but is assessed by the  
152 assessor of a county or city in the current year in a different subclass of real property  
153 separately for each of the three subclasses of real property for each political subdivision to the  
154 county clerk in order that political subdivisions shall have this information for the purpose of  
155 calculating tax rates pursuant to this section and Section 22, Article X, Constitution of  
156 Missouri. In addition, the state tax commission shall certify each year to each county clerk  
157 the increase in the general price level as measured by the Consumer Price Index for All Urban  
158 Consumers for the United States, or its successor publications, as defined and officially  
159 reported by the United States Department of Labor, or its successor agency. The state tax  
160 commission shall certify the increase in such index on the latest twelve-month basis available  
161 on February first of each year over the immediately preceding prior twelve-month period in  
162 order that political subdivisions shall have this information available in setting their tax rates  
163 according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of  
164 implementing the provisions of this section and Section 22 of Article X of the Missouri

165 Constitution, the term "property" means all taxable property, including state-assessed  
166 property.

167 (2) Each political subdivision required to revise rates of levy pursuant to this section  
168 or Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is  
169 authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate  
170 revision provided in this section and Section 22 of Article X of the Constitution of Missouri,  
171 separately and without regard to annual tax rate reductions provided in section 67.505 and  
172 section 164.013. Each political subdivision shall set each tax rate it is authorized to levy  
173 using the calculation that produces the lowest tax rate ceiling. It is further the intent of the  
174 general assembly, pursuant to the authority of Section 10(c) of Article X of the Constitution  
175 of Missouri, that the provisions of such section be applicable to tax rate revisions mandated  
176 pursuant to Section 22 of Article X of the Constitution of Missouri as to reestablishing tax  
177 rates as revised in subsequent years, enforcement provisions, and other provisions not in  
178 conflict with Section 22 of Article X of the Constitution of Missouri. Annual tax rate  
179 reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as  
180 established pursuant to this section and Section 22 of Article X of the Constitution of  
181 Missouri, unless otherwise provided by law.

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

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

202 increase, upon voter approval, each tax rate increase shall be adjusted in the manner  
203 prescribed in this section to yield the sum of: the amount of revenue that would be derived by  
204 applying such voter-approved increased rate to the total assessed valuation, as most recently  
205 certified by the city or county clerk on or before the date of the election in which such  
206 increase was approved, increased by the percentage increase in the consumer price index, as  
207 provided by law, from the date of the election to the time of such increase and, so adjusted,  
208 shall be the current tax rate ceiling.

209 (3) The governing body of any political subdivision may levy a tax rate lower than its  
210 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level  
211 not exceeding the tax rate ceiling without voter approval in the manner provided under  
212 subdivision (4) of this subsection. Nothing in this section shall be construed as prohibiting a  
213 political subdivision from voluntarily levying a tax rate lower than that which is required  
214 under the provisions of this section or from seeking voter approval of a reduction to such  
215 political subdivision's tax rate ceiling.

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

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

238 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk  
239 of the county commission in the county or counties where the tax rate applies of its tax rate  
240 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a  
241 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one  
242 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-  
243 hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of  
244 one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to  
245 one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of  
246 a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate  
247 shall provide data, in such form as shall be prescribed by the state auditor by rule,  
248 substantiating such tax rate complies with Missouri law. All forms for the calculation of rates  
249 pursuant to this section shall be promulgated as a rule and shall not be incorporated by  
250 reference. The state auditor shall promulgate rules for any and all forms for the calculation of  
251 rates pursuant to this section which do not currently exist in rule form or that have been  
252 incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for  
253 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,  
254 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed  
255 for annual debt service requirements will be prima facie valid if, after making the payment for  
256 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed  
257 the following year's payments. The county clerk shall keep on file and available for public  
258 inspection all such information for a period of three years. The clerk shall, within three days  
259 of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed  
260 tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen  
261 days of the date of receipt, examine such information and return to the county clerk his or her  
262 findings as to compliance of the tax rate ceiling with this section and as to compliance of any  
263 proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing  
264 authority's proposed tax rate does not comply with Missouri law, then the state auditor's  
265 findings shall include a recalculated tax rate, and the state auditor may request a taxing  
266 authority to submit documentation supporting such taxing authority's proposed tax rate. The  
267 county clerk shall immediately forward a copy of the auditor's findings to the taxing authority  
268 and shall file a copy of the findings with the information received from the taxing authority.  
269 The taxing authority shall have fifteen days from the date of receipt from the county clerk of  
270 the state auditor's findings and any request for supporting documentation to accept or reject in  
271 writing the rate change certified by the state auditor and to submit all requested information to  
272 the state auditor. A copy of the taxing authority's acceptance or rejection and any information  
273 submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority  
274 rejects a rate change certified by the state auditor and the state auditor does not receive

275 supporting information which justifies the taxing authority's original or any subsequent  
276 proposed tax rate, then the state auditor shall refer the perceived violations of such taxing  
277 authority to the attorney general's office and the attorney general is authorized to obtain  
278 injunctive relief to prevent the taxing authority from levying a violative tax rate.

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

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

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

309 9. If in any action, including a class action, the court issues an order requiring a taxing  
310 authority to revise the tax rates as provided in this section or enjoins a taxing authority from  
311 the collection of a tax because of its failure to revise the rate of levy as provided in this

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

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

137.079. Prior to setting its ~~[rate or]~~ rates as required by section 137.073, each taxing  
2 authority shall exclude from its total assessed valuation seventy-two percent of the total  
3 amount of assessed value of business personal property that is the subject of an appeal at the  
4 state tax commission or in a court of competent jurisdiction in this state. This exclusion shall  
5 only apply to the portion of the assessed value of business personal property that is disputed  
6 in the appeal, and shall not exclude any portion of the same property that is not disputed. ~~[If~~  
7 ~~the taxing authority uses a multirate approach]~~ **For the purpose of setting rates** as provided  
8 in section 137.073, this exclusion shall be made from the personal property class. The state  
9 tax commission shall provide each taxing authority with the total assessed value of business  
10 personal property within the jurisdiction of such taxing authority for which an appeal is  
11 pending no later than August twentieth of each year. Whenever any appeal is resolved,  
12 whether by final adjudication or settlement, and the result of the appeal causes money to be  
13 paid to the taxing authority, the taxing authority shall not be required to make an additional  
14 adjustment to its rate or rates due to such payment once the deadline for setting its rates, as  
15 provided by this chapter, has passed in a ~~[taxable]~~ tax year, but shall adjust its rate or rates  
16 due to such payment in the next rate setting cycle to offset the payment in the next ~~[taxable]~~  
17 **tax** year. For the purposes of this section, the term "business personal property" means  
18 tangible personal property which is used in a trade or business or used for production of

19 income and which has a determinable life of longer than one year except that supplies used by  
20 a business shall also be considered business personal property, but shall not include livestock,  
21 farm machinery, property subject to the motor vehicle registration provisions of chapter 301,  
22 property subject to the tables provided in section 137.078, the property of rural electric  
23 cooperatives under chapter 394, or property assessed by the state tax commission under  
24 chapters 151, 153, and 155, section 137.022, and sections 137.1000 to 137.1030.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the  
2 assessor's deputies in all counties of this state including the City of St. Louis shall annually  
3 make a list of all real and tangible personal property taxable in the assessor's city, county,  
4 town or district. Except as otherwise provided in subsection 3 of this section and section  
5 137.078, the assessor shall annually assess all personal property at thirty-three and one-third  
6 percent of its true value in money as of January first of each calendar year. The assessor shall  
7 annually assess all real property, including any new construction and improvements to real  
8 property, and possessory interests in real property at the percent of its true value in money set  
9 in subsection 5 of this section. The true value in money of any possessory interest in real  
10 property in subclass (3), where such real property is on or lies within the ultimate airport  
11 boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a  
12 commercial airport having a FAR Part 139 certification and owned by a political subdivision,  
13 shall be the otherwise applicable true value in money of any such possessory interest in real  
14 property, less the total dollar amount of costs paid by a party, other than the political  
15 subdivision, towards any new construction or improvements on such real property completed  
16 after January 1, 2008, and which are included in the above-mentioned possessory interest,  
17 regardless of the year in which such costs were incurred or whether such costs were  
18 considered in any prior year. The assessor shall annually assess all real property in the  
19 following manner: new assessed values shall be determined as of January first of each odd-  
20 numbered year and shall be entered in the assessor's books; those same assessed values shall  
21 apply in the following even-numbered year, except for new construction and property  
22 improvements which shall be valued as though they had been completed as of January first of  
23 the preceding odd-numbered year. The assessor may call at the office, place of doing  
24 business, or residence of each person required by this chapter to list property, and require the  
25 person to make a correct statement of all taxable tangible personal property owned by the  
26 person or under his or her care, charge or management, taxable in the county. On or before  
27 January first of each even-numbered year, the assessor shall prepare and submit a two-year  
28 assessment maintenance plan to the county governing body and the state tax commission for  
29 their respective approval or modification. The county governing body shall approve and  
30 forward such plan or its alternative to the plan to the state tax commission by February first.  
31 If the county governing body fails to forward the plan or its alternative to the plan to the state

32 tax commission by February first, the assessor's plan shall be considered approved by the  
33 county governing body. If the state tax commission fails to approve a plan and if the state tax  
34 commission and the assessor and the governing body of the county involved are unable to  
35 resolve the differences, in order to receive state cost-share funds outlined in section 137.750,  
36 the county or the assessor shall petition the administrative hearing commission, by May first,  
37 to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement  
38 of the parties, the matter may be stayed while the parties proceed with mediation or  
39 arbitration upon terms agreed to by the parties. The final decision of the administrative  
40 hearing commission shall be subject to judicial review in the circuit court of the county  
41 involved. In the event a valuation of subclass (1) real property within any county with a  
42 charter form of government, or within a city not within a county, is made by a computer,  
43 computer-assisted method or a computer program, the burden of proof, supported by clear,  
44 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any  
45 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a  
46 presumption that the assessment was made by a computer, computer-assisted method or a  
47 computer program. Such evidence shall include, but shall not be limited to, the following:

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

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

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

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

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

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

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

65 (2) Livestock, twelve percent;

66 (3) Farm machinery, twelve percent;

67 (4) Motor vehicles which are eligible for registration as and are registered as historic  
68 motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years

69 old and which are used solely for noncommercial purposes and are operated less than two  
70 hundred hours per year or aircraft that are home built from a kit, five percent;

71 (5) Poultry, twelve percent;

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

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

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

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

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

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

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

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

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

106 later identified or found. For purposes of this section, a manufactured home located in a  
107 manufactured home rental park, rental community or on real estate not owned by the  
108 manufactured home owner shall be considered personal property. For purposes of this  
109 section, a manufactured home located on real estate owned by the manufactured home owner  
110 may be considered real property.

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

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

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

139         10. **(1)** Before the assessor may increase the assessed valuation of any parcel of  
140 subclass **(1)** real property **or any parcel of subclass (3) real property** by more than fifteen  
141 percent since the last assessment, excluding increases due to new construction or  
142 improvements, the assessor shall conduct a physical inspection of such property.

143           **(2) In determining the true value in money of real property, a county assessor**  
144 **may utilize aerial imagery, satellite imagery, geographic information systems (GIS),**  
145 **unmanned aerial vehicles (UAVs), oblique imagery, and other comparable technologies,**  
146 **either alone or in combination with existing assessment methods, provided such**  
147 **technologies are used in accordance with professionally accepted mass appraisal**  
148 **standards.**

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

155           12. **(1)** A physical inspection, as required by subsection 10 of this section, shall  
156 include, but not be limited to, an on-site personal observation and review of all exterior  
157 portions of the land and any buildings and improvements to which the inspector has or may  
158 reasonably and lawfully gain external access, and shall include an observation and review of  
159 the interior of any buildings or improvements on the property upon the timely request of the  
160 owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-  
161 by inspection or the like shall not be considered sufficient to constitute a physical inspection  
162 as required by this section.

163           **(2) However, the use of technology authorized under subdivision (2) of**  
164 **subsection 10 of this section shall satisfy any inspection requirement for real property**  
165 **assessment purposes and shall not require an on-site physical inspection unless**  
166 **otherwise deemed necessary by the assessor. Nothing in this subdivision shall be**  
167 **construed to prohibit an assessor from conducting an on-site inspection when**  
168 **warranted, nor shall it limit a property owner's right to request a review or appeal of**  
169 **an assessment.**

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

177           14. ~~Any county or city not within a county in this state may, by an affirmative vote of~~  
178 ~~the governing body of such county, opt out of the provisions of this section and sections~~  
179 ~~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.] **Beginning on January 1, 2027, each county and city**~~  
208 ~~**not within a county shall determine the assessed valuation, set and revise rates of levy,**~~  
209 ~~**and make adjustments to current levies required under Article X, Section 22 of the**~~  
210 ~~**Constitution of Missouri for each subclass of real property, individually, and personal**~~  
211 ~~**property, in the aggregate. Where there are fewer than five parcels or items of property**~~  
212 ~~**within a subclass, such parcels or items may be included in a different subclass.**~~

213 ~~[16.] **15.**~~ Any portion of real property that is available as reserve for strip, surface, or  
214 coal mining for minerals for purposes of excavation for future use or sale to others that has  
215 not been bonded and permitted under chapter 444 shall be assessed based upon how the real  
216 property is currently being used. Any information provided to a county assessor, state tax

217 commission, state agency, or political subdivision responsible for the administration of tax  
218 policies shall, in the performance of its duties, make available all books, records, and  
219 information requested, except such books, records, and information as are by law declared  
220 confidential in nature, including individually identifiable information regarding a specific  
221 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall  
222 mean all real property that is in use or readily available as a reserve for strip, surface, or coal  
223 mining for minerals for purposes of excavation for current or future use or sale to others that  
224 has been bonded and permitted under chapter 444.

**137.121. 1. Assessors may create, maintain, and store assessment records,  
2 property characteristics, valuation data, and supporting documentation in electronic  
3 format, and such electronic records shall be deemed official records for all purposes  
4 under Missouri law.**

**5 2. Assessors may establish an electronic notification and record delivery system  
6 for assessment-related documents and notices.**

**7 3. Property owners may voluntarily opt in to receive assessment sheets, notices  
8 of change, and other official communications by electronic means, including email or  
9 secure electronic delivery.**

**10 4. Electronic notice and electronic record delivery adopted under the provisions  
11 of this section shall have the same legal effect as delivery by mail and shall satisfy all  
12 statutory notice requirements.**

137.180. 1. Whenever any assessor shall increase the valuation of any real property  
2 he **or she** shall forthwith notify the record owner of such increase, [~~either~~] in person, [~~or~~] by  
3 **first-class** mail directed to the last known address[;], **or by electronic means, including  
4 email or secure electronic delivery, provided the property owner has consented to  
5 electronic delivery or has supplied an email address to the assessor's office. Electronic  
6 notice delivered in compliance with this subsection shall satisfy all statutory notice  
7 requirements.** Every such increase in assessed valuation made by the assessor shall be  
8 subject to review by the county board of equalization whereat the landowner shall be entitled  
9 to be heard, and the notice to the landowner shall so state.

10 2. Effective January 1, 2009, for all counties with a charter form of government, other  
11 than any county adopting a charter form of government after January 1, 2008, whenever any  
12 assessor shall increase the valuation of any real property, he or she shall forthwith notify the  
13 record owner on or before June fifteenth of such increase and, in a year of general  
14 reassessment, the county shall notify the record owner of the projected tax liability likely to  
15 result from such an increase, [~~either~~] in person, [~~or~~] by **first-class** mail directed to the last  
16 known address, **or by electronic means under the provisions of subsection 1 of this  
17 section;** every such increase in assessed valuation made by the assessor shall be subject to

18 review by the county board of equalization whereat the landowner shall be entitled to be  
19 heard, and the notice to the landowner shall so state. Notice of the projected tax liability from  
20 the county shall accompany the notice of increased valuation from the assessor.

21 3. For all calendar years prior to the first day of January of the year following receipt  
22 of software necessary for the implementation of the requirements provided under subsections  
23 4 and 5 of this section from the state tax commission, for any county not subject to the  
24 provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any  
25 assessor shall increase the valuation of any real property, he or she shall forthwith notify the  
26 record owner on or before June fifteenth of the previous assessed value and such increase  
27 ~~either~~ in person, ~~or~~ by **first-class** mail directed to the last known address, **or electronic**  
28 **means under the provisions of subsection 1 of this section**, and include in such notice a  
29 statement indicating that the change in assessed value may impact the record owner's tax  
30 liability and provide all processes and deadlines for appealing determinations of the assessed  
31 value of such property. Such notice shall be provided in a font and format sufficient to alert a  
32 record owner of the potential impact upon tax liability and the appellate processes available.

33 4. Effective January first of the year following receipt of software necessary for the  
34 implementation of the requirements provided under this subsection and subsection 5 of this  
35 section from the state tax commission, for all counties not subject to the provisions of  
36 subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall  
37 increase the valuation of any real property, he or she shall forthwith notify the record owner  
38 on or before June fifteenth of such increase and, in a year of general reassessment, the county  
39 shall notify the record owner of the projected tax liability likely to result from such an  
40 increase, ~~either~~ in person, ~~or~~ by **first-class** mail directed to the last known address, **or**  
41 **electronic means under the provisions of subsection 1 of this section**; every such increase  
42 in assessed valuation made by the assessor shall be subject to review by the county board of  
43 equalization whereat the landowner shall be entitled to be heard, and the notice to the  
44 landowner shall so state. Notice of the projected tax liability from the county shall  
45 accompany the notice of increased valuation from the assessor.

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

- 48 (1) The record owner's name, address, and the parcel number of the property;  
49 (2) A list of all political subdivisions levying a tax upon the property of the record  
50 owner;  
51 (3) The projected tax rate for each political subdivision levying a tax upon the  
52 property of the record owner, and the purpose for each levy of such political subdivisions;  
53 (4) The previous year's tax rates for each individual tax levy imposed by each  
54 political subdivision levying a tax upon the property of the record owner;

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

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

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

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

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

72 **7. Assessors may provide assessment sheets, valuation notices, and other official**  
73 **communications electronically upon obtaining consent from the property owner. No**  
74 **property owner shall be required to receive electronic notices, and paper notice shall be**  
75 **provided upon request.**

137.355. 1. If an assessor increases the valuation of any tangible personal property as  
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the  
3 valuation of any real property, he **or she** shall forthwith notify the record owner of the  
4 increase [~~either~~] in person [~~or~~], by **first-class** mail directed to the last known address, [~~and~~] **or**  
5 **by electronic means, including email or secure electronic delivery, provided the property**  
6 **owner has consented to electronic delivery or has supplied an email address to the**  
7 **assessor's office. Electronic notice delivered in compliance with this subsection shall**  
8 **satisfy all statutory notice requirements.** If the address of the owner is unknown notice  
9 shall be given by publication in two newspapers published in the county.

10 2. For all calendar years prior to the first day of January of the year following receipt  
11 of software necessary for the implementation of the requirements provided under subsections  
12 3 and 4 of this section from the state tax commission, whenever any assessor shall increase  
13 the valuation of any real property, he or she shall forthwith notify the record owner on or  
14 before June fifteenth of the previous assessed value and such increase [~~either~~] in person, [~~or~~]  
15 by **first-class** mail directed to the last known address, **or by electronic means under the**

16 **provisions of subsection 1 of this section**, and include on the face of such notice, in no less  
17 than twelve-point font, the following statement:

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

24 3. Effective January first of the year following receipt of software necessary for the  
25 implementation of the requirements provided under this subsection and subsection 4 of this  
26 section from the state tax commission, if an assessor increases the valuation of any real  
27 property, the assessor, on or before June fifteenth, shall notify the record owner of the  
28 increase and, in a year of general reassessment, the county shall notify the record owner of the  
29 projected tax liability likely to result from such an increase ~~[either]~~ in person ~~[or]~~, by **first-**  
30 **class** mail directed to the last known address, **or by electronic means under the provisions**  
31 **of subsection 1 of this section**, and, if the address of the owner is unknown, notice shall be  
32 given by publication in two newspapers published in the county. Notice of the projected tax  
33 liability from the county shall accompany the notice of increased valuation from the assessor.

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

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

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

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

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

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

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

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

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

51 **5. Assessors may provide assessment sheets, valuation notices, and other official**  
52 **communications electronically upon obtaining consent from the property owner. No**

53 **property owner shall be required to receive electronic notices, and paper notice shall be**  
54 **provided upon request.**

137.490. 1. The assessor, or his deputies under his direction, shall assess all the  
2 taxable real property within the city and all tangible personal property taxable by the city  
3 under the laws of this state in the manner provided in sections 137.485 to 137.550 and as  
4 otherwise provided by law, and for that purpose the assessor may divide and assign the work  
5 or any of it among them. They shall commence their assessment on the first day of January in  
6 each year and complete the assessment, and the deputies make their final reports thereof to  
7 the assessor, on or before the first day of July next following. The assessor shall see that the  
8 assessment is made uniform and equal throughout the city. If the assessor proposes to  
9 increase any assessment of real property, he **or she** shall give notice of the fact to the person  
10 owning the property affected, his **or her** agent or representative, by personal notice, ~~[or]~~ by  
11 **first-class** mail directed to the last known address, **or by electronic means, including email**  
12 **or secure electronic delivery, provided the property owner has consented to electronic**  
13 **delivery or has supplied an email address to the assessor's office. Electronic notice**  
14 **delivered in compliance with this subsection shall satisfy all statutory notice**  
15 **requirements.**

16 2. Effective January 1, 2009, the assessor, or his or her deputies under his or her  
17 direction, shall commence their assessment on the first day of January in each year and  
18 complete the assessment, and the deputies make their final reports thereof to the assessor, on  
19 or before the first day of March next following. The assessor shall see that the assessment is  
20 made uniform and equal throughout the city. If the assessor proposes to increase any  
21 assessment of real property, the assessor shall, on or before the fifteenth day of June, give  
22 notice of the fact and, in a year of general reassessment, the city shall provide notice of the  
23 projected tax liability likely to result from such an increase to the person owning the property  
24 affected, his or her agent or representative, by personal notice, ~~[or]~~ by **first-class** mail  
25 directed to the last known address, **or by electronic means under the provisions of**  
26 **subsection 1 of this section.** Notice of the projected tax liability from the city shall  
27 accompany the notice of increased valuation from the assessor.

28 3. The notice of projected tax liability, required under subsection 2 of this section,  
29 from the city shall include:

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

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

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

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

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

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

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

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

45 **4. Assessors may provide assessment sheets, valuation notices, and other official**  
46 **communications electronically upon obtaining consent from the property owner. No**  
47 **property owner shall be required to receive electronic notices, and paper notice shall be**  
48 **provided upon request.**

137.750. 1. If a county has an assessment maintenance plan approved pursuant to  
2 section 137.115, a portion of all the costs and expenses of the assessor of each county and  
3 each city not within a county, incurred for the current quarter in performing all duties  
4 necessary to assess and maintain equalized assessed valuations of real property, making real  
5 and personal property assessments and preparing abstracts of assessment lists, shall be  
6 reimbursed by the state. The state shall reimburse up to sixty percent of all the current and  
7 past unreported quarterly costs and expenses of the assessor of each county and each city not  
8 within a county based on compliance with the state tax commission approved assessment and  
9 equalization maintenance plan. The state shall reimburse each eligible county a minimum of  
10 ~~three~~ **four** dollars per parcel for up to twenty thousand parcels, but no further  
11 reimbursements shall be made until the county has expended at least two-thirds of that  
12 amount of money for assessment maintenance from its assessment fund. The annual state  
13 reimbursement to any county pursuant to this section in 2000 shall not exceed seven dollars  
14 per parcel of real property in the county and each year thereafter such maximum amount may  
15 be increased by up to three percent, but the amount reimbursed by the state shall not exceed  
16 sixty percent of the actual costs and expenses incurred, except that counties entitled to only  
17 the ~~three-dollar~~ **four-dollar** per parcel minimum shall receive one-fourth of the state's  
18 contribution each quarter.

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

24 and expenses incurred in implementing an assessment and equalization maintenance plan  
25 approved under section 137.115 and for assessing real and personal property.

26 3. All counties and cities not within a county seeking state funds under this section  
27 shall submit a certified copy of their costs and expenses to the commissioner of the office of  
28 administration not later than the thirtieth day of the quarter immediately following the quarter  
29 for which such state funds are sought. The commissioner of the office of administration shall,  
30 in such form as may be prescribed by rule, certify that the county requests for reimbursement  
31 are consistent with the assessment and equalization maintenance plan approved by the state  
32 tax commission as provided in section 137.115, and shall pay the state's share out of funds  
33 appropriated for that purpose quarterly to each eligible county and city to reimburse such  
34 county or city for reimbursable costs and expenses incurred in the previous calendar quarter.

35 4. (1) The following costs and expenses shall not qualify for state reimbursement or  
36 reimbursement from tax moneys withheld from political subdivisions:

37 (a) Premiums for property and casualty insurance and liability insurance;

38 (b) Depreciation, interest, building and ground maintenance, fuel and utility costs,  
39 and other indirect expenses which can be classified as the overhead expenses of the assessor's  
40 office;

41 (c) Purchases of motor vehicles;

42 (2) Costs and expenses which shall qualify for state reimbursement, but only if  
43 identified in the county maintenance plan and subsequently specifically approved by the state  
44 tax commission, shall include:

45 (a) Salaries and benefits of data processing and legal personnel not directly employed  
46 by the assessor;

47 (b) Costs and expenses for computer software, hardware, and maintenance;

48 (c) Costs and expenses of any additional office space made necessary in order to carry  
49 out the county's maintenance plan;

50 (d) Costs of leased equipment;

51 (e) Costs of aerial photography.

137.1050. 1. For the purposes of this section, the following terms shall mean:

2 (1) "Eligible credit amount", the difference between an eligible taxpayer's real  
3 property tax liability on such taxpayer's homestead for a given tax year, minus the real  
4 property tax liability on such homestead in the eligible taxpayer's initial credit year;

5 (2) "Eligible taxpayer", a Missouri resident who:

6 (a) Is sixty-two years of age or older;

7 (b) Is an owner of record of a homestead or has a legal or equitable interest in such  
8 property as evidenced by a written instrument; and

9 (c) Is liable for the payment of real property taxes on such homestead;

10 (3) "Homestead", real property actually occupied by an eligible taxpayer as the  
11 primary residence. An eligible taxpayer shall not claim more than one primary residence;

12 (4) "Initial credit year":

13 (a) In the case of a taxpayer that meets all requirements of subdivision (2) of this  
14 subsection prior to the year in which a credit is authorized pursuant to subsection 2 of this  
15 section, the year in which such credit is authorized;

16 (b) For all other taxpayers, the year in which the taxpayer meets all requirements of  
17 subdivision (2) of this subsection.

18

19 If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's  
20 real property tax liability is lower than such liability in the initial credit year, such tax year  
21 shall be considered the eligible taxpayer's initial credit year for all subsequent tax years. This  
22 provision shall not apply if an eligible taxpayer's real property tax liability is lower than such  
23 liability in the taxpayer's initial credit year solely due to a reduction in a property tax levy  
24 made pursuant to section 321.554.

25 2. (1) Any county authorized to impose a property tax may grant a property tax credit  
26 to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible  
27 credit amount, provided that:

28 (a) Such county adopts an ordinance authorizing such credit; or

29 (b) a. A petition in support of a referendum on such a credit is signed by at least five  
30 percent of the registered voters of such county voting in the last gubernatorial election and the  
31 petition is delivered to the governing body of the county, which shall subsequently hold a  
32 referendum on such credit.

33 b. The ballot of submission for the question submitted to the voters pursuant to  
34 paragraph (b) of this subdivision shall be in substantially the following form:

35 Shall the County of \_\_\_\_\_ exempt senior citizens aged 62 and  
36 older from increases in the property tax liability due on such  
37 senior citizens' primary residence?

38

YES

NO

39

40 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
41 favor of the proposal, then the credit shall be in effect.

42 (2) An ordinance adopted pursuant to paragraph (a) of subdivision (1) of this  
43 subsection shall not preclude such ordinance from being amended or superseded by a petition  
44 subsequently adopted pursuant to paragraph (b) of subdivision (1) of this subsection.

45 3. (1) A county granting credit pursuant to this section shall apply such credit when  
46 calculating the eligible taxpayer's property tax liability for the tax year. The amount of the

47 credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county  
48 collector. The county governing body may adopt reasonable procedures in order to carry out  
49 the purposes and intent of this section, provided that the county shall not adopt any procedure  
50 that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in  
51 this section.

52 (2) If an eligible taxpayer makes new construction and improvements to such eligible  
53 taxpayer's homestead, the real property tax liability for the taxpayer's initial credit year shall  
54 be increased to reflect the real property tax liability attributable to such new construction and  
55 improvements.

56 (3) If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which  
57 such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit  
58 year, then the real property tax liability for the taxpayer's initial credit year shall be increased  
59 to reflect the real property tax liability owed to the annexing taxing jurisdiction.

60 4. For the purposes of calculating property tax levies pursuant to section 137.073, the  
61 total amount of credits authorized by a county pursuant to this section shall be considered tax  
62 revenue, as such term is defined in section 137.073, actually received.

63 5. A county granting a tax credit pursuant to this section shall notify each political  
64 subdivision within such county of the total credit amount applicable to such political  
65 subdivision by no later than November thirtieth of each year.

66 **6. Subject to appropriation, the state shall reimburse, on an annual basis, any**  
67 **political subdivision of this state for any decrease in revenue due to the provisions of this**  
68 **section in accordance with the provisions of Article X, Section 6(a) of the Constitution of**  
69 **Missouri.**

137.1055. 1. For the purposes of this section, the following terms shall mean:

2 (1) "County", a five percent county or a zero percent county;

3 (2) "Five percent county":

4 (a) Any county with more than forty thousand but fewer than fifty thousand  
5 inhabitants and with a county seat with more than fourteen thousand but fewer than eighteen  
6 thousand inhabitants;

7 (b) Any county with more than five thousand but fewer than six thousand inhabitants  
8 and with a county seat with fewer than nine hundred inhabitants;

9 (c) Any county with more than twenty-five thousand but fewer than thirty thousand  
10 inhabitants and with a county seat with more than eight thousand but fewer than twelve  
11 thousand inhabitants;

12 (d) Any county with more than twelve thousand five hundred but fewer than fourteen  
13 thousand inhabitants and with a county seat with more than five thousand but fewer than six  
14 thousand inhabitants;

15 (e) Any county with more than fifteen thousand seven hundred but fewer than  
16 seventeen thousand six hundred inhabitants and with a county seat with more than two  
17 thousand but fewer than three thousand inhabitants;

18 (f) Any county with more than eight thousand but fewer than eight thousand nine  
19 hundred inhabitants and with a county seat with more than six hundred seventy but fewer than  
20 seven hundred thirty inhabitants;

21 (g) Any county with more than fourteen thousand but fewer than fifteen thousand  
22 seven hundred inhabitants and with a county seat with more than five thousand five hundred  
23 but fewer than eight thousand inhabitants;

24 (h) Any county with more than nine thousand nine hundred but fewer than eleven  
25 thousand inhabitants and with a county seat with more than one thousand five hundred but  
26 fewer than two thousand five hundred inhabitants;

27 (i) Any county with more than twenty-five thousand but fewer than thirty thousand  
28 inhabitants and with a county seat with more than five hundred but fewer than two thousand  
29 five hundred inhabitants;

30 (j) Any county with more than nine thousand nine hundred but fewer than eleven  
31 thousand inhabitants and with a county seat with more than three hundred but fewer than six  
32 hundred inhabitants;

33 (k) Any county with more than seventeen thousand six hundred but fewer than  
34 nineteen thousand inhabitants and with a county seat with more than five thousand fifty but  
35 fewer than seven thousand inhabitants;

36 (l) Any county with more than five thousand but fewer than six thousand inhabitants  
37 and with a county seat with more than nine hundred but fewer than one thousand six hundred  
38 inhabitants;

39 (m) Any county with more than eight thousand but fewer than eight thousand nine  
40 hundred inhabitants and with a county seat with fewer than three hundred inhabitants;

41 (n) Any county with more than eight thousand but fewer than eight thousand nine  
42 hundred inhabitants and with a county seat with more than three thousand three hundred but  
43 fewer than five thousand inhabitants;

44 (o) Any county with more than seven thousand but fewer than eight thousand  
45 inhabitants and with a county seat with fewer than four hundred eighty inhabitants;

46 (p) Any county with more than nineteen thousand but fewer than twenty-two  
47 thousand inhabitants and with a county seat with more than two thousand two hundred twenty  
48 but fewer than two thousand five hundred inhabitants;

49 (q) Any county with more than eight thousand but fewer than eight thousand nine  
50 hundred inhabitants and with a county seat with more than one thousand three hundred but  
51 fewer than two thousand inhabitants;

52 (r) Any county with more than eleven thousand but fewer than twelve thousand five  
53 hundred inhabitants and with a county seat with more than one thousand but fewer than two  
54 thousand inhabitants;

55 (s) Any county with more than six thousand but fewer than seven thousand  
56 inhabitants and with a county seat with more than one thousand but fewer than one thousand  
57 eight hundred inhabitants;

58 (t) Any county with more than eight thousand nine hundred but fewer than nine  
59 thousand nine hundred inhabitants and with a county seat with more than five thousand but  
60 fewer than six thousand inhabitants;

61 (u) Any county with more than eight thousand but fewer than eight thousand nine  
62 hundred inhabitants and with a county seat with more than two thousand but fewer than three  
63 thousand three hundred inhabitants;

64 (v) Any county with more than four thousand but fewer than four thousand five  
65 hundred inhabitants and with a county seat with more than eight hundred inhabitants;

66 (w) Any county with more than eleven thousand but fewer than twelve thousand five  
67 hundred inhabitants and with a county seat with more than one hundred but fewer than five  
68 hundred inhabitants;

69 (x) Any county with more than fourteen thousand but fewer than fifteen thousand  
70 seven hundred inhabitants and with a county seat with more than eight thousand but fewer  
71 than ten thousand inhabitants;

72 (y) Any county with more than two thousand but fewer than three thousand six  
73 hundred inhabitants;

74 (z) Any county with more than nineteen thousand but fewer than twenty-two  
75 thousand inhabitants and with a county seat with more than ten thousand but fewer than  
76 thirteen thousand inhabitants;

77 (aa) Any county with more than five thousand but fewer than six thousand inhabitants  
78 and with a county seat with more than one thousand six hundred but fewer than two thousand  
79 six hundred inhabitants;

80 (bb) Any county with fewer than two thousand inhabitants;

81 (cc) Any county with more than nineteen thousand but fewer than twenty-two  
82 thousand inhabitants and with a county seat with more than one thousand but fewer than two  
83 thousand two hundred twenty inhabitants;

84 (dd) Any county with more than fourteen thousand but fewer than fifteen thousand  
85 seven hundred inhabitants and with a county seat with more than one thousand but fewer than  
86 two thousand inhabitants;

87 (ee) Any county with more than fifteen thousand seven hundred but fewer than  
88 seventeen thousand six hundred inhabitants and with a county seat with more than three  
89 thousand but fewer than three thousand six hundred inhabitants;

90 (ff) Any county with more than nineteen thousand but fewer than twenty-two  
91 thousand inhabitants and with a county seat with more than eight thousand five hundred but  
92 fewer than ten thousand inhabitants;

93 (gg) Any county with more than eight thousand but fewer than eight thousand nine  
94 hundred inhabitants and with a county seat with more than six hundred but fewer than six  
95 hundred seventy inhabitants;

96 (hh) Any county with more than forty thousand but fewer than fifty thousand  
97 inhabitants and with a county seat with more than twenty-one thousand but fewer than thirty-  
98 one thousand inhabitants;

99 (ii) Any county with more than thirty thousand but fewer than thirty-five thousand  
100 inhabitants and with a county seat with more than nine thousand but fewer than thirteen  
101 thousand inhabitants;

102 (jj) Any county with more than eight thousand nine hundred but fewer than nine  
103 thousand nine hundred inhabitants and with a county seat with fewer than one thousand  
104 inhabitants;

105 (kk) Any county with more than nineteen thousand but fewer than twenty-two  
106 thousand inhabitants and with a county seat with more than six thousand but fewer than eight  
107 thousand five hundred inhabitants;

108 (ll) Any county with more than fifteen thousand seven hundred but fewer than  
109 seventeen thousand six hundred inhabitants and with a county seat with more than seven  
110 thousand but fewer than nine thousand inhabitants;

111 (mm) Any county with more than twenty-two thousand but fewer than twenty-five  
112 thousand inhabitants and with a county seat with more than twelve thousand five hundred but  
113 fewer than sixteen thousand inhabitants;

114 (nn) Any county with more than thirty thousand but fewer than thirty-five thousand  
115 inhabitants and with a county seat with more than three thousand eight hundred but fewer  
116 than six thousand inhabitants;

117 (oo) Any county with more than twenty-two thousand but fewer than twenty-five  
118 thousand inhabitants and with a county seat with more than five thousand but fewer than eight  
119 thousand inhabitants;

120 (pp) Any county with more than twenty-two thousand but fewer than twenty-five  
121 thousand inhabitants and with a county seat with more than one thousand four hundred but  
122 fewer than one thousand nine hundred inhabitants;

123 (qq) Any county with more than sixty thousand but fewer than seventy thousand  
124 inhabitants;

125 (rr) Any county with more than seventeen thousand six hundred but fewer than  
126 nineteen thousand inhabitants and with a county seat with more than four thousand but fewer  
127 than five thousand fifty inhabitants;

128 (ss) Any county with more than twenty-two thousand but fewer than twenty-five  
129 thousand inhabitants and with a county seat with more than two thousand three hundred but  
130 fewer than four thousand inhabitants;

131 (tt) Any county with more than one hundred thousand but fewer than one hundred  
132 twenty thousand inhabitants and with a county seat with more than four thousand but fewer  
133 than six thousand inhabitants;

134 (uu) Any county with more than eighty thousand but fewer than one hundred  
135 thousand inhabitants and with a county seat with more than seventy thousand but fewer than  
136 eighty thousand inhabitants;

137 (vv) Any county with more than twenty-five thousand but fewer than thirty thousand  
138 inhabitants and with a county seat with more than fourteen thousand but fewer than twenty  
139 thousand inhabitants;

140 (ww) Any county with more than twenty-two thousand but fewer than twenty-five  
141 thousand inhabitants and with a county seat with more than nine thousand but fewer than  
142 twelve thousand five hundred inhabitants;

143 (xx) Any county with more than six thousand but fewer than seven thousand  
144 inhabitants and with a county seat with more than one thousand eight hundred but fewer than  
145 two thousand five hundred inhabitants;

146 (yy) Any county with more than three thousand six hundred but fewer than four  
147 thousand inhabitants;

148 (zz) Any county with more than nine thousand nine hundred but fewer than eleven  
149 thousand inhabitants and with a county seat with fewer than two hundred inhabitants;

150 (aaa) Any county with more than fourteen thousand but fewer than fifteen thousand  
151 seven hundred inhabitants and with a county seat with more than four thousand nine hundred  
152 but fewer than five thousand five hundred inhabitants;

153 (bbb) Any county with more than twenty-five thousand but fewer than thirty thousand  
154 inhabitants and with a county seat with more than two thousand five hundred but fewer than  
155 six thousand inhabitants;

156 (ccc) Any county with more than eight thousand but fewer than eight thousand nine  
157 hundred inhabitants and with a county seat with more than eight hundred but fewer than one  
158 thousand three hundred inhabitants;

159 (ddd) Any county with more than four thousand five hundred but fewer than five  
160 thousand inhabitants and with a county seat with more than one thousand seven hundred  
161 thirty-three inhabitants;

162 (eee) Any county with more than nine thousand nine hundred but fewer than eleven  
163 thousand inhabitants and with a county seat with more than six hundred but fewer than one  
164 thousand inhabitants;

165 (fff) Any county with more than twenty-two thousand but fewer than twenty-five  
166 thousand inhabitants and with a county seat with more than nine hundred but fewer than one  
167 thousand four hundred inhabitants;

168 (ggg) Any county with more than four thousand but fewer than four thousand five  
169 hundred inhabitants and with a county seat with fewer than eight hundred inhabitants;

170 (hhh) Any county with more than four thousand five hundred but fewer than five  
171 thousand inhabitants and with a county seat with fewer than one thousand seven hundred  
172 thirty-three inhabitants;

173 (iii) Any county with more than six thousand but fewer than seven thousand  
174 inhabitants and with a county seat with more than four hundred but fewer than one thousand  
175 inhabitants;

176 (jjj) Any county with more than one hundred twenty thousand but fewer than one  
177 hundred fifty thousand inhabitants;

178 (kkk) Any county with more than fifty thousand but fewer than sixty thousand  
179 inhabitants and with a county seat with more than ten thousand but fewer than twelve  
180 thousand six hundred inhabitants;

181 (lll) Any county with more than nine thousand nine hundred but fewer than eleven  
182 thousand inhabitants and with a county seat with more than one thousand but fewer than one  
183 thousand five hundred inhabitants;

184 (mmm) Any county with more than eighty thousand but fewer than one hundred  
185 thousand inhabitants and with a county seat with more than thirteen thousand but fewer than  
186 seventeen thousand inhabitants;

187 (nnn) Any county with more than eight thousand nine hundred but fewer than nine  
188 thousand nine hundred inhabitants and with a county seat with more than one thousand but  
189 fewer than two thousand inhabitants;

190 (ooo) Any county with more than twelve thousand five hundred but fewer than  
191 fourteen thousand inhabitants and with a county seat with more than four thousand but fewer  
192 than five thousand inhabitants;

193 (ppp) Any county with more than seventeen thousand six hundred but fewer than  
194 nineteen thousand inhabitants and with a county seat with more than eight thousand but fewer  
195 than ten thousand inhabitants;

196 (qqq) Any county with more than six thousand but fewer than seven thousand  
197 inhabitants and with a county seat with fewer than three hundred inhabitants;

198 (rrr) Any county with more than thirty-five thousand but fewer than forty thousand  
199 inhabitants and with a county seat with more than five hundred but fewer than two thousand  
200 inhabitants;

201 (sss) Any county with more than fifteen thousand seven hundred but fewer than  
202 seventeen thousand six hundred inhabitants and with a county seat with more than four  
203 thousand two hundred ten but fewer than six thousand inhabitants;

204 (ttt) Any county with more than forty thousand but fewer than fifty thousand  
205 inhabitants and with a county seat with more than ten thousand but fewer than fourteen  
206 thousand inhabitants;

207 (uuu) Any county with more than fifty thousand but fewer than sixty thousand  
208 inhabitants and with a county seat with more than twelve thousand six hundred but fewer than  
209 fifteen thousand inhabitants;

210 (vvv) Any county with more than eleven thousand but fewer than twelve thousand  
211 five hundred inhabitants and with a county seat with more than two thousand but fewer than  
212 two thousand eight hundred fifty inhabitants;

213 (www) Any county with more than fifteen thousand seven hundred but fewer than  
214 seventeen thousand six hundred inhabitants and with a county seat with more than three  
215 thousand six hundred but fewer than four thousand two hundred ten inhabitants;

216 (3) "Eligible credit amount", the difference between an eligible taxpayer's real  
217 property tax liability on such taxpayer's homestead for a given tax year, minus the real  
218 property tax liability on such homestead in the eligible taxpayer's initial credit year, provided  
219 that, for five percent counties, the real property tax liability on an eligible taxpayer's  
220 homestead as determined in the taxpayer's initial credit year may be increased by no more  
221 than five percent per year or the percent increase in the Consumer Price Index for All Urban  
222 Consumers, as published by the Bureau of Labor Statistics, whichever is greater, and for zero  
223 percent counties, the real property tax liability on an eligible taxpayer's homestead shall not  
224 be increased above the liability incurred during the initial credit year. For all counties, an  
225 eligible taxpayer's real property tax liability shall be increased to reflect any increase in tax  
226 liability derived from any new property tax levy or an increase in an existing property tax levy  
227 approved by the voters subsequent to an eligible taxpayer's initial credit year, provided that,  
228 for five percent counties, such increase shall not be considered for the purposes of calculating  
229 the allowable increase in an eligible taxpayer's real property tax liability as provided in this  
230 subdivision;

231 (4) "Eligible taxpayer", a Missouri resident who:

232 (a) Is an owner of record of a homestead or has a legal or equitable interest in such  
233 property as evidenced by a written instrument; and

234 (b) Is liable for the payment of real property taxes on such homestead;

235 (5) "Homestead", real property actually occupied by an eligible taxpayer as the  
236 primary residence. An eligible taxpayer shall not claim more than one primary residence;

237 (6) "Initial credit year", the 2024 tax year.

238

239 If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's  
240 real property tax liability is lower than such liability in the initial credit year, such tax year  
241 shall be considered the eligible taxpayer's initial credit year for all subsequent tax years;

242 (7) "Zero percent county":

243 (a) Any county with more than one hundred thousand but fewer than one hundred  
244 twenty thousand inhabitants and with a county seat with more than nine thousand but fewer  
245 than eleven thousand inhabitants;

246 (b) Any county with more than fifty thousand but fewer than sixty thousand  
247 inhabitants and with a county seat with more than seventeen thousand but fewer than twenty-  
248 one thousand inhabitants;

249 (c) Any county with more than one hundred thousand but fewer than one hundred  
250 twenty thousand inhabitants and with a county seat with more than twelve thousand but fewer  
251 than fourteen thousand inhabitants;

252 (d) Any county with more than fourteen thousand but fewer than fifteen thousand  
253 seven hundred inhabitants and with a county seat with more than two thousand but fewer than  
254 three thousand inhabitants;

255 (e) Any county with more than twelve thousand five hundred but fewer than fourteen  
256 thousand inhabitants and with a county seat with more than one thousand but fewer than two  
257 thousand inhabitants;

258 (f) Any county with more than thirty-five thousand but fewer than forty thousand  
259 inhabitants and with a county seat with more than eight thousand but fewer than ten thousand  
260 inhabitants;

261 (g) Any county with more than two hundred thousand but fewer than two hundred  
262 thirty thousand inhabitants;

263 (h) Any county with more than eleven thousand but fewer than twelve thousand five  
264 hundred inhabitants and with a county seat with more than two thousand eight hundred fifty  
265 but fewer than four thousand inhabitants;

266 (i) Any county with more than thirty-five thousand but fewer than forty thousand  
267 inhabitants and with a county seat with more than ten thousand but fewer than fourteen  
268 thousand inhabitants;

269 (j) Any county with more than eight thousand but fewer than eight thousand nine  
270 hundred inhabitants and with a county seat with more than seven hundred thirty but fewer  
271 than eight hundred inhabitants;

272 (k) Any county with more than seven thousand but fewer than eight thousand  
273 inhabitants and with a county seat with more than four hundred eighty but fewer than one  
274 thousand inhabitants;

275 (l) Any county with more than thirty thousand but fewer than thirty-five thousand  
276 inhabitants and with a county seat with more than two hundred but fewer than nine hundred  
277 inhabitants;

278 (m) Any county with more than fifty thousand but fewer than sixty thousand  
279 inhabitants and with a county seat with more than one thousand but fewer than four thousand  
280 inhabitants;

281 (n) Any county with more than twenty-two thousand but fewer than twenty-five  
282 thousand inhabitants and with a county seat with more than one thousand nine hundred but  
283 fewer than two thousand three hundred inhabitants;

284 (o) Any county with more than thirty thousand but fewer than thirty-five thousand  
285 inhabitants and with a county seat with more than two thousand but fewer than three thousand  
286 eight hundred inhabitants;

287 (p) Any county with more than eighty thousand but fewer than one hundred thousand  
288 inhabitants and with a county seat with more than twenty thousand but fewer than twenty-five  
289 thousand inhabitants;

290 (q) Any county with more than thirty-five thousand but fewer than forty thousand  
291 inhabitants and with a county seat with more than two thousand but fewer than five thousand  
292 inhabitants;

293 (r) Any county with more than twenty-two thousand but fewer than twenty-five  
294 thousand inhabitants and with a county seat with more than five hundred but fewer than nine  
295 hundred inhabitants;

296 (s) Any county with more than four hundred thousand but fewer than five hundred  
297 thousand inhabitants;

298 (t) Any county with more than eleven thousand but fewer than twelve thousand five  
299 hundred inhabitants and with a county seat with more than four thousand but fewer than five  
300 thousand inhabitants;

301 (u) Any county with more than seven thousand but fewer than eight thousand  
302 inhabitants and with a county seat with more than one thousand but fewer than two thousand  
303 inhabitants;

304 (v) Any county with more than thirty-five thousand but fewer than forty thousand  
305 inhabitants and with a county seat with more than five thousand but fewer than eight thousand  
306 inhabitants.

307 2. By no later than the municipal election in April 2026, a county shall place on the  
308 ballot a question of whether to grant a property tax credit pursuant to this section to eligible  
309 taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount.  
310 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
311 favor of the proposal, then the credit shall be in effect and the county shall grant such property  
312 tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer's  
313 eligible credit amount.

314 3. (1) A county granting a credit pursuant to this section shall apply such credit when  
315 calculating the eligible taxpayer's property tax liability for the tax year. The amount of the  
316 credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county  
317 collector. The county governing body may adopt reasonable procedures in order to carry out  
318 the purposes and intent of this section, provided that the county shall not adopt any procedure  
319 that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in  
320 this section.

321 (2) If an eligible taxpayer makes new construction and improvements to such eligible  
322 taxpayer's homestead, the real property tax liability for the taxpayer's initial credit year shall  
323 be increased to reflect the real property tax liability attributable to such new construction and  
324 improvements.

325 (3) If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which  
326 such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit  
327 year, then the real property tax liability for the taxpayer's initial credit year shall be increased  
328 to reflect the real property tax liability owed to the annexing taxing jurisdiction.

329 4. For the purposes of calculating property tax levies pursuant to section 137.073, the  
330 total amount of credits authorized by a county pursuant to this section shall be considered tax  
331 revenue, as such term is defined in section 137.073, actually received.

332 5. A county granting a tax credit pursuant to this section shall notify each political  
333 subdivision within such county of the total credit amount applicable to such political  
334 subdivision by no later than November thirtieth of each year.

335 6. No taxpayer shall be authorized to claim a property tax credit pursuant to this  
336 section and section 137.1050 for the same homestead.

337 **7. Subject to appropriation, the state shall reimburse, on an annual basis, any**  
338 **political subdivision of this state for any decrease in revenue due to the provisions of this**  
339 **section in accordance with the provisions of Article X, Section 6(a) of the Constitution of**  
340 **Missouri.**

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

10 **(2) (a) The governing body of any county may by ordinance or order provide for**  
11 **partial payments on residential real property taxes assessed and in dispute, when a**  
12 **taxpayer has appealed an assessment that increased by an amount greater than double**  
13 **the average increase in the given county's residential assessment, at the option of the**  
14 **taxpayer.**

15 **(b) The county may enter into an agreement with a taxpayer that requires the**  
16 **taxpayer to make a minimum payment that is greater than or equal to the tax liability**  
17 **assessed on the residential real property in the previous year plus any additional tax**  
18 **liability due to improvements since the previous year's valuation and to pay the**  
19 **remainder due, if any, after all appeals and final judgment has been entered, with**  
20 **interest on the remaining disputed amount deferred but without penalty.**

21 **(c) If a taxpayer fails to make the initial approved partial payment of the**  
22 **residential real property taxes owed to the county on or before the due date as**  
23 **determined by the agreement, such county shall charge the taxpayer interest on the**  
24 **amount of property taxes still owed for that year, which shall include the late partial**  
25 **payment amount and the deferred payment amount. No county shall charge a taxpayer**  
26 **interest on any amount of property taxes the taxpayer has already paid. Delinquent**  
27 **residential real property taxes under this subdivision shall bear interest at the rate**  
28 **provided by section 140.100 but shall not be subject to any fees or other penalty.**

29 2. Upon receiving payment of current taxes under protest under subsection 1 of this  
30 section or upon receiving from the state tax commission or the circuit court notice of an  
31 appeal from the state tax commission or the circuit court under section 138.430, along with  
32 full payment of the current tax bill before the delinquency date, the collector shall disburse to  
33 the proper official all portions of taxes not protested or not disputed by the taxpayer and shall  
34 impound in a separate fund all portions of such taxes which are protested or in dispute. Every  
35 taxpayer protesting the payment of current taxes under subsection 1 of this section shall,  
36 within ninety days after filing his protest, commence an action against the collector by filing a  
37 petition for the recovery of the amount protested in the circuit court of the county in which the

38 collector maintains his office. If any taxpayer so protesting his taxes under subsection 1 of  
39 this section shall fail to commence an action in the circuit court for the recovery of the taxes  
40 protested within the time prescribed in this subsection, such protest shall become null and  
41 void and of no effect, and the collector shall then disburse to the proper official the taxes  
42 impounded, and any interest earned thereon, as provided above in this subsection.

43 3. No action against the collector shall be commenced by any taxpayer who has,  
44 effective for the current tax year, filed with the state tax commission or the circuit court a  
45 timely and proper appeal of the assessment of the taxpayer's property. The portion of taxes in  
46 dispute from an appeal of an assessment shall be impounded in a separate fund and the  
47 commission in its decision and order issued under chapter 138 or the circuit court in its  
48 judgment may order all or any part of such taxes refunded to the taxpayer, or may authorize  
49 the collector to release and disburse all or any part of such taxes.

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

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

67 6. No taxpayer shall receive any interest on any money paid in by the taxpayer  
68 erroneously.

69 7. All protested taxes impounded under protest under subsection 1 of this section and  
70 all disputed taxes impounded under notice as required by section 138.430 shall be invested by  
71 the collector in the same manner as assets specified in section 30.260 for investment of state  
72 moneys. A taxpayer who is entitled to a refund of protested or disputed taxes shall also  
73 receive the interest earned on the investment thereof. If the collector is ordered to release and  
74 disburse all or part of the taxes paid under protest or dispute to the proper official, such taxes

75 shall be disbursed along with the proportional amount of interest earned on the investment of  
76 the taxes due the particular taxing authority.

77         8. Any taxing authority may request to be notified by the county collector of current  
78 taxes paid under protest. Such request shall be in writing and submitted on or before  
79 February first next following the delinquent date of current taxes paid under protest or  
80 disputed, and the county collector shall provide such information on or before March first of  
81 the same year to the requesting taxing authority of the taxes paid under protest and disputed  
82 taxes which would be received by such taxing authority if the funds were not the subject of a  
83 protest or dispute. Any taxing authority may apply to the circuit court of the county or city  
84 not within a county in which a collector has impounded protested or disputed taxes under this  
85 section and, upon a satisfactory showing that such taxing authority would receive such  
86 impounded tax funds if they were not the subject of a protest or dispute and that such taxing  
87 authority has the financial ability and legal capacity to repay such impounded tax funds in the  
88 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall  
89 order, pendente lite, the disbursal of all or any part of such impounded tax funds to such  
90 taxing authority. The circuit court issuing an order under this subsection shall retain  
91 jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax  
92 funds to the taxpayer. In the event that any protested or disputed tax funds refunded to a  
93 taxpayer were disbursed to a taxing authority under this subsection instead of being held and  
94 invested by the collector under subsection 7 of this section, the taxpayer shall be entitled to  
95 interest on all refunded tax funds at the annual rate calculated by the state treasurer and  
96 applied by the director of revenue under section 32.068. This measure of interest shall only  
97 apply to protested or disputed tax funds actually distributed to a taxing authority pursuant to  
98 this subsection. In the event of a refund of protested or disputed tax funds which remain  
99 impounded by the collector, the taxpayer shall instead be entitled to the interest actually  
100 earned on those refunded impounded tax funds under subsection 7 of this section. Any  
101 sovereign or official immunity otherwise applicable to the taxing authorities is hereby waived  
102 for all purposes related to this subsection, and the taxpayer is expressly authorized to seek an  
103 order enforcing this provision from the circuit court that originally ordered the distribution of  
104 the protested or disputed funds, or directly from the state tax commission, if the tax appeal  
105 that resulted in the refund was heard and determined by the state tax commission.

106         9. No appeal filed from the circuit court's or state tax commission's determination  
107 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any  
108 court of last review modifying that determination shall be binding on the parties, and the  
109 decision rendered shall be complied with by the party affected by any modification within  
110 ninety days of the date of such decision. No taxpayer shall receive any interest on any

111 additional award of refund, and the collector shall not receive any interest on any ordered  
112 return of refund in whole or in part.

139.053. 1. (1) The governing body of any county~~[-excluding township counties,]~~  
2 may by ordinance or order provide for the payment of all or any part of current real and  
3 personal property taxes which are owed, at the option of the taxpayer, on an annual,  
4 semiannual or quarterly basis at such times as determined by such governing body.

5 **(2) Not later than January 1, 2028, the governing body of each county or city not**  
6 **within a county shall, by order or ordinance, provide for the pre-payment of all or any**  
7 **part of current real property taxes which are owed, at the option of the taxpayer, on an**  
8 **annual, semiannual, or quarterly basis at such times as determined by such governing**  
9 **body.**

10 2. The ordinance shall provide the method by which the amount of property taxes  
11 owed for the current tax year in which the payments are to be made shall be estimated. The  
12 collector shall submit to the governing body the procedures by which taxes will be collected  
13 pursuant to the ordinance or order. The estimate shall be based on the previous tax year's  
14 liability. A taxpayer's payment schedule shall be based on the estimate divided by the number  
15 of pay periods in which payments are to be made. The taxpayer shall at the end of the tax  
16 year pay any amounts owed in excess of the estimate for such year. The county shall at the  
17 end of the tax year refund to the taxpayer any amounts paid in excess of the property tax owed  
18 for such year. No interest shall be paid by the county on excess amounts owed to the  
19 taxpayer. Any refund paid the taxpayer pursuant to this subsection shall be an amount paid by  
20 the county only once in a calendar year.

21 3. If a taxpayer fails to make an installment payment of a portion of the real or  
22 personal property taxes owed to the county, then such county may charge the taxpayer interest  
23 on the amount of property taxes still owed for that year.

24 4. Any governing body enacting the ordinance or order specified in this section shall  
25 first agree to provide the county collector with reasonable and necessary funds to implement  
26 the ordinance or order.

27 5. Subsection 1 of this section shall not apply to payment for real property taxes by  
28 financial institutions, as defined in section 381.410, who pay tax obligations which they  
29 service from escrow accounts, as defined in ~~[Title 24, Part 3500, Section 17, Code of Federal~~  
30 ~~Regulation]~~ **12 CFR Section 1024.17**, as amended.

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